

CORONA'S SUPERVISORS ASSOC. FACT-FINDING HEARING



October 16, 2017



ISSUES IN DISPUTE

1. Eliminate compensatory time - Article X, Section 10.2
2. Adopt FLSA definition for overtime - Article X, Section 10.1
3. Cap medical allowance - Article IV, Section 4.3.1
4. Cap Tier II medical difference - Article IV, Section 4.3.1 (B)
5. Increase medical insurance opt out benefit - Article IV, Section 4.3.2
6. Create a Tier IV
7. Eliminate flex spending - Article IV, Section 4.2
8. Restructure certificate pay - Article XII, Section 12.1
9. Restructure Spanish pay - Article XII, Section 12.5
10. Cap tuition reimbursement - Article IV, Section 4.5.4
11. Annual leave buy-back calculated on base hourly rate only - Article VII, Section 7.1.9
12. 2% COLA



KEY PRIORITIES

From the onset of negotiations the City has emphasized three key priorities:

- Transparency
- Restructuring salary and benefits to be more comparable
- Overall need for cost savings

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- Introduction
- What is the problem?
- Why do we have a problem?
- What does the future look like?
- What have we done so far to address the problem?
- What still needs to be done?
- How are we going to fix the problem?
- Why fixing the problem can't wait
- Closing remarks



INTRODUCTION

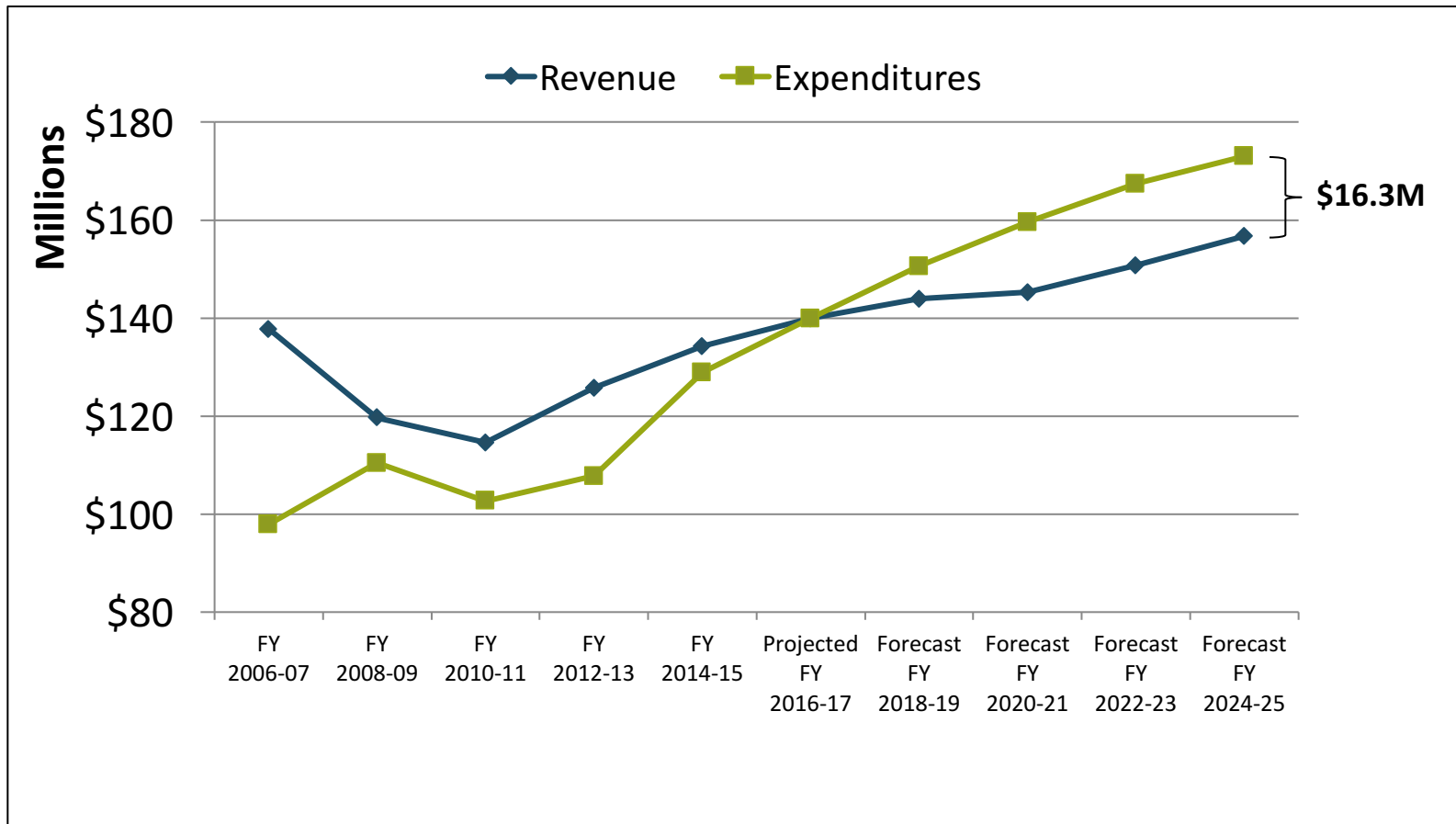
- The City of Corona is located approximately 45 miles southeast of Los Angeles in western Riverside County
- The City limits encompass 39.2 square miles
- The population is over 160,000
- The City of Corona is a General Law City with a Council-Manager form of government
- The City has a rotating mayor and Council members are elected at-large

WHAT IS THE PROBLEM?

- We have a large and growing structural deficit
 - Current year's budget was adopted with expenses exceeding revenue
 - Had to use reserve funds to balance the budget
- The deficit is forecasted to be ongoing with no end in the foreseeable future
 - Revenues are flat and not keeping up with growing expenses
 - Personnel costs continue to rise, specifically CalPERS and medical insurance
- We are on a path to insolvency

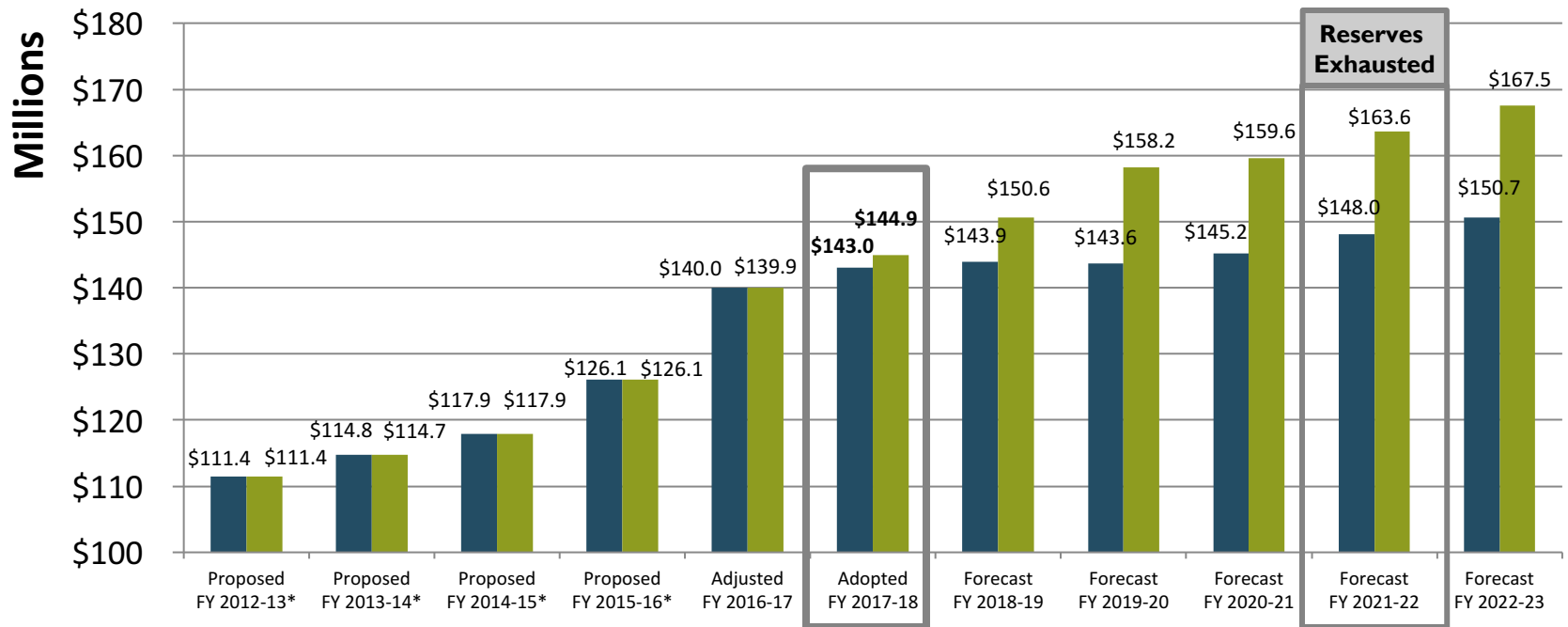
Inability to Pay

GENERAL FUND - REVENUE AND EXPENDITURES



GENERAL FUND – REVENUE AND EXPENDITURE OVERVIEW

■ Revenue/Net Transfers In ■ Expenditures



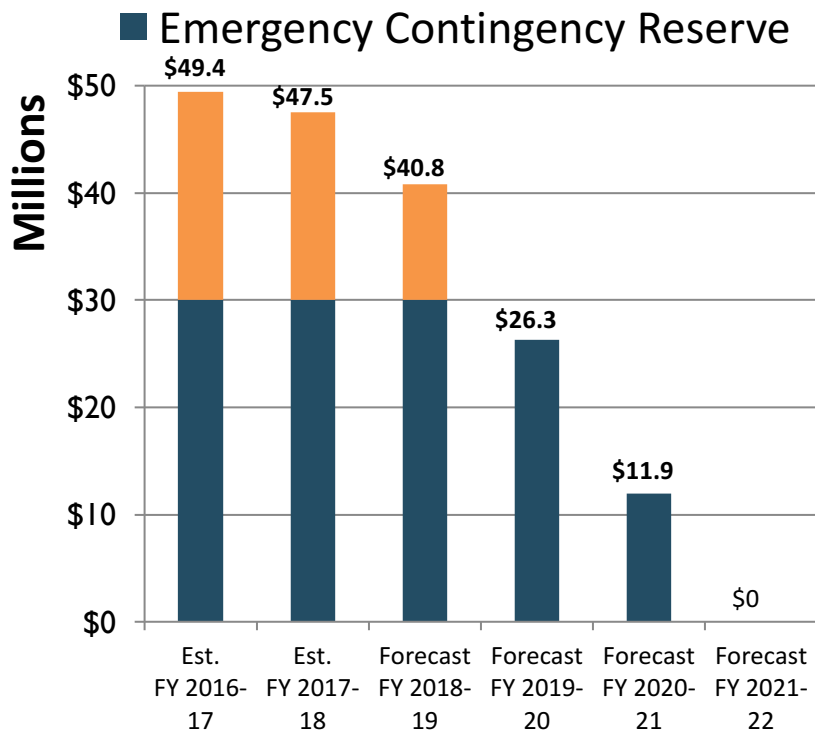
* As presented at the Budget Workshop for each year.

**Growing gap between revenue and expenditures.
\$1.9 Million in FY 2017-18 to \$15.6 Million in FY 2021-22.**

GENERAL FUND BALANCE RESERVE POLICY

- The City's General Fund Balance Reserve Policy was originally established in 2010
- The emergency contingency reserve was increased to \$30.0 million as of June 30, 2016
- 90 days of operating costs is \$32.25 million – current reserve falls short of Policy
- The City also maintains a budget balancing reserve which is used to maintain critical services which may be impacted by sudden economic or legislative changes that may adversely impact City revenues
- The City's budget balancing reserve was \$19.4 million as of June 30, 2016
- With the Fiscal Year 2017-18 budget, the City is estimating to use \$1.9 million of the budget balancing reserve

GENERAL FUND - RESERVE BALANCES



	Budget Balancing Measures Reserve	Emergency Contingency Reserve	Reserves Running Total
Est. FY 2016-17	\$ 19,432,843	\$ 30,000,000	\$ 49,432,843
Est. FY 2017-18	(1,892,421)		47,540,422
Forecast FY 2018-19	(6,711,358)		40,829,064
Forecast FY 2019-20	(10,829,064)	(3,701,826)	26,298,174
Forecast FY 2020-21		(14,382,626)	11,915,548
Forecast FY 2021-22		(11,915,548)	\$ -
Reserve Balance	\$ -	\$ -	

GENERAL FUND RESERVES

	<u>June 30, 2016</u>
<i>Committed Fund Balance</i>	
Emergency Contingency	\$ 30,000,000
<i>Assigned Fund Balance</i>	
Budget Balancing Measures	\$ 19,429,676

- Resolution 2016-42 – City Council’s approval of Administrative Policy 300.18
- Administrative Policy 300.18 - Commitment to **three (3) months of regular General Fund operating uses** to maintain a prudent level of financial resources to **protect the community against service disruption...**
- GASB Statement No. 54 (2011) – *Fund Balance Reporting and Governmental Fund Type Definitions* - objective is to enhance the usefulness of fund balance information by:
 - 1) clarifying existing governmental fund type definitions, and
 - 2) providing clearer fund balance classifications that can be more consistently applied.
- GFOA’s ‘ Best Practice’ of 90 days in operating expenses

WHY DO WE NEED AN EMERGENCY CONTINGENCY RESERVE?

Canyon Fire

Canyon Incident Cost Estimate Summary			
Resource Type	Total Estimated Charges to the E-Fund To-date	Estimated Daily Costs	
		Day- Dates	Total Costs
CAL FIRE Ground Attack	\$ 373,649	1- 9-25-17	\$ 1,110,770
CDCR/CCC/CDF Handcrews	\$ 455,212	2- 9-26-17	\$ 2,743,422
Air Attack: FW/RW/CWN/CNG	\$ 1,731,999	3- 9-27-17	\$ 3,033,830
CAL FIRE Support Resources	\$ 188,178	4- 9-28-17	\$ 2,160,759
CAL FIRE Overhead Personnel	\$ 350,670	5- 9-29-17	\$ 1,324,959
OH Personnel Transportation	\$ 20,004	6- 9-30-17	\$ 327,219
Personnel Support Costs	\$ 691,715	7- 10-1-17	\$ 221,519
Facility Rental	\$ -	8- 10-2-17	\$ 209,335
Miscellaneous	\$ 217,162	9- 10-3-17	\$ 83,891
Hired Equipment	\$ 389,773	10-	\$ -
Contract Counties	\$ 1,741,153	11-	\$ -
Federal Assistance ABH	\$ 443,110	12-	\$ -
Other State Agencies ABH	\$ 46,050	13-	\$ -
OES & Local Government ABH	\$ 3,474,640	14-	\$ -
Estimated E-Fund Total	\$ 10,123,315	Acres To-date:	2,677
Estimated CAL FIRE Base Costs	\$ 1,092,389	(Base costs are salaries and equipment costs from the CAL FIRE general fund.)	
Estimated Total Costs	\$ 11,215,704		

We must maintain an Emergency Contingency Reserve

CLASSIFICATION OF FUND BALANCE

GENERAL FUND – FY 2015-16

Fund Balance

Nonspendable:

Inventory and Prepayments	\$ 390,010
Interfund Advances Receivable	25,686,325
Long-term Receivables	8,048,642
Subtotal Nonspendable	34,124,977

➤ Nonspendable fund balance is restricted and can be spent only for the specific purposes stipulated by constitution, external resource providers, and through enabling legislation.

Committed to:

Emergency Contingency	30,000,000
Designated Revenues	3,511,464
Subtotal Committed	33,511,464

➤ Committed fund balance is restricted and can be used only for the specific purposes determined by a formal action determined by City Council.

Assigned to:

Developer Agreements	1,111,616
Budget Balancing Measures	19,429,676
Continuing Appropriations	10,711,124
City Equipment	122,647
Other Purposes	1,766,562
Subtotal Assigned	33,141,625

➤ Assigned fund balances are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed.

Total Fund Balance	\$ 100,778,066
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GENERAL FUND FINANCIAL FORECAST

UPDATED JULY 27, 2017 (ADOPTED BUDGET + PERS ACTUARIAL DATA)

Description	Adopted 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
Total Revenues	\$141,602,007	\$ 142,516,188	\$142,185,592	\$ 143,734,832	\$ 146,569,900
Expenditure Categories					
Subtotal Current Employees-Salaries	(57,911,634)	(58,211,444)	(58,498,089)	(58,861,142)	(59,225,612)
Subtotal Current Employees-Benefits	(37,895,179)	(40,771,739)	(43,932,547)	(46,982,776)	(49,598,076)
Subtotal Retiree/OPEB Costs	(8,117,431)	(8,239,629)	(9,644,175)	(9,937,807)	(10,222,217)
Vacancies	1,990,568	2,067,556	2,077,894	2,088,283	2,098,724
Personnel Costs	(101,933,676)	(105,155,256)	(109,996,917)	(113,693,442)	(116,947,181)
Operating Costs + Capital Outlays	(37,735,441)	(38,161,060)	(38,626,000)	(39,548,100)	(40,339,062)
Debt Service / Principal Payments	(4,251,022)	(4,255,872)	(4,247,472)	(4,241,372)	(4,243,272)
Capital Improvement Projects (CIP)	(1,000,000)	(2,854,500)	(5,169,260)	(1,982,711)	(2,000,000)
Total Expenditures	(144,920,139)	(150,426,688)	(158,039,649)	(159,465,625)	(163,529,515)
Net Transfers In / (Out)	\$ 1,425,711	\$ 1,396,149	\$ 1,448,000	\$ 1,473,000	\$ 1,499,368
Pending Decision Items		(197,007)	(124,833)	(124,833)	(98,333)
Change in Fund Balance	\$ (1,892,421)	\$ (6,711,358)	\$ (14,530,890)	\$ (14,382,626)	\$ (15,558,580)

Budget Balancing and Emergency Contingency Reserves based on adopted budget:

Budget Balancing Measures - Beginning of Year	19,432,843	17,540,422	10,829,064		-
Use of Reserves to balance budget	(1,892,421)	(6,711,358)	(10,829,064)		-
Budget Balancing Measures - End of Year	\$ 17,540,422	\$ 10,829,064	\$ -		-
Emergency Contingency Reserve	\$ 30,000,000	\$ 30,000,000	\$ 30,000,000	\$ 26,298,174	\$ 11,915,548
Use of Reserves to balance budget			(3,701,826)	(14,382,626)	(15,558,580)
Combined Reserve Balances - End of Year	\$ 47,540,422	\$ 40,829,064	\$ 26,298,174	\$ 11,915,548	\$ (3,643,032)

Budget balancing
reserve depleted

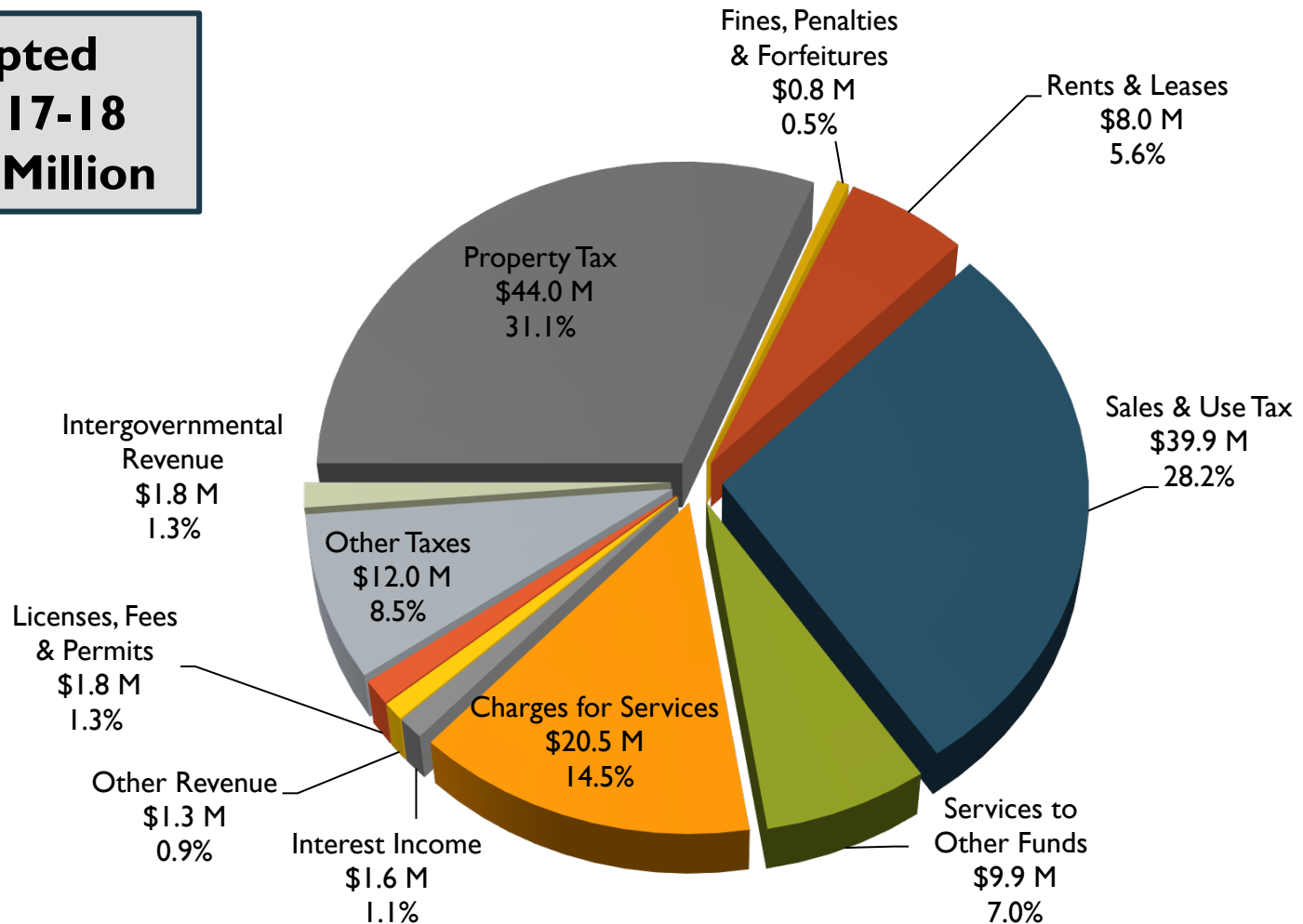
Emergency
contingency
reserve
depleted

WHY DO WE HAVE A PROBLEM?

- Changes at the State level – e.g., dissolution of Redevelopment Agency
- Unable to grow revenue at the same rate as increased expenses
 - Sales tax is flat – shoppers behavior is changing
- Personnel costs - 70% of operating budget
- **CalPERS is the biggest issue**
- Medical insurance continues to rise
- New FLSA decision (*Flores case*)
- We are a full-service City with only 26% of the revenue being available for service and supply costs
- Deferring necessary maintenance and repairs – more expensive in the long run

REVENUES – GENERAL FUND

**Adopted
FY 2017-18
\$141.6 Million**





GENERAL FUND FINANCIAL FORECAST

REVENUE PROJECTIONS / ASSUMPTIONS

Year over Year Growth

Revenue Category	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Charges for Services	Budget	-1%	2%	2%	2%
Collection of revenues received for specific City services. Examples include Trash/Recycling Charges (pass through), plan check services, Emergency Medical Service Subscriptions, Reimbursement from Special Districts, and Recreation Revenues.					
Fines, Forfeitures & Penalties	Budget	0%	1%	1%	1%
Collection of revenues for various fines, penalties, and forfeitures. Examples include Vehicle Code Fines, Parking Fines, Business License Penalties, and Library Fines.					
Interest Income	Budget	16%	1%	1%	1%
Revenue relating to the City's investments.					
Intergovernmental Revenue	Budget	-17%	-66%	0%	0%
Revenue received from other governmental agencies, primarily the State and Federal governments. Examples include Fire Mutual Aid, Federal Grant Revenues, and Abandoned Vehicle Abatement Program.					
Licenses, Fees & Permits	Budget	-8%	1%	1%	1%
Collection of revenues for licenses, fees, or permits to conduct specific business activities within the City's jurisdiction. Examples include Animal Licenses, Building Permits, Electrical Permits, and Heating and Air Conditioning Permits.					
Other Revenue	Budget	1%	2%	2%	2%
Revenues that do not fall under other categories. Examples include Billboard Revenues, PEG Fees, El Cerrito Telecom Revenues, Developer Paid Improvements, and Miscellaneous Income/Refunds.					



GENERAL FUND FINANCIAL FORECAST

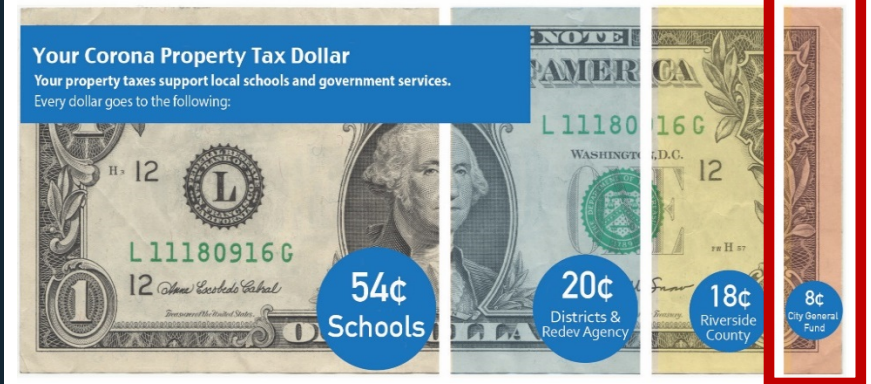
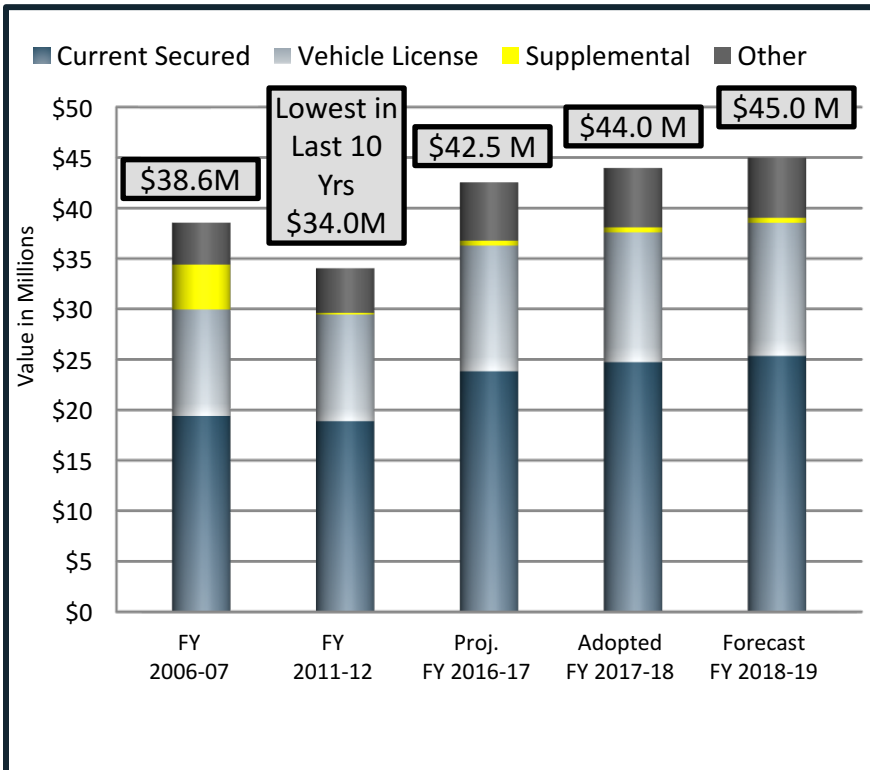
REVENUE PROJECTIONS / ASSUMPTIONS

Revenue Category	Year over Year Growth				
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Other Taxes	Budget	2%	1%	1%	2%
Taxes that do not fall under the Property or Sales Tax categories. Examples include Transient Occupancy Tax, Business License Taxes, and Revenue from Franchise Agreements.					
Property Taxes	3.25% AV + 3% Delinq.	2.5% AV + 3% Delinq.	2.0% AV + 3% Delinq.	2.0% AV + 3% Delinq.	2.0% AV + 3% Delinq.
Property tax is imposed on the assessed value of the real property (land and permanently attached improvements) and tangible personal property (movable property) as of January 1st annually.					
Rents and Leases	Budget	-2%	-3%	-2%	-2%
Revenue collected from rental/lease agreements.					
Sales and Use Tax (HdL estimate)	0.024	0%	-2%	1%	3%
The City's portion of sales taxes, collected at the point of sale and administered by the California State Board of Equalization.					
Services to Other Funds	Budget	2%	2%	2%	2%
The City imposes services charges on users of specific services. Additionally, the City annually prepares a cost allocation plan which determines overhead values to be repaid to the General Fund for services rendered.					
OVERALL		1%	0%	1%	2%

AV = Assessed Valuation

Delinq = Delinquency Factor

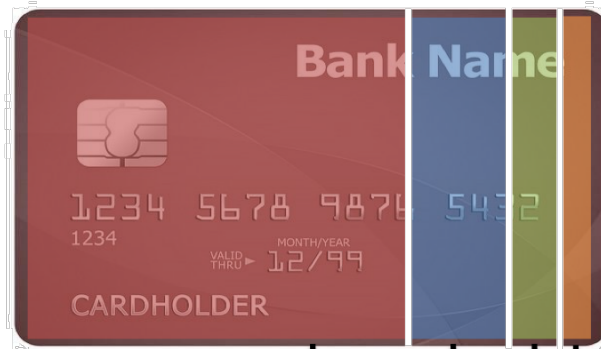
PROPERTY TAXES – GENERAL FUND



Example:
Home valued at \$500,000
1% secured property tax = \$400 to City of Corona General Fund

Corona's Median Home Price - \$460,000
(3rd Qtr 2016 data)

SALES TAXES – GENERAL FUND



The City's sales tax rate is 7.75%. This means for every \$100 you spend, you spend another \$7.75 in sales tax.

Taxable Sales Sales Tax Receipts

FY 2006-07
\$3.6 Billion

\$39.7
Million

Est. FY 2017-18
\$3.6 Billion

Estimated
\$39.9
Million

County Transportation	\$0.25
Measure A	\$0.50
City General Fund	\$1.00
State of California	\$6.00

Total Tax Paid \$7.75
(on a \$100 purchase)

SALES TAXES – GENERAL FUND

QUARTERLY TOTALS FY 2011-12 TO FY 2016-17

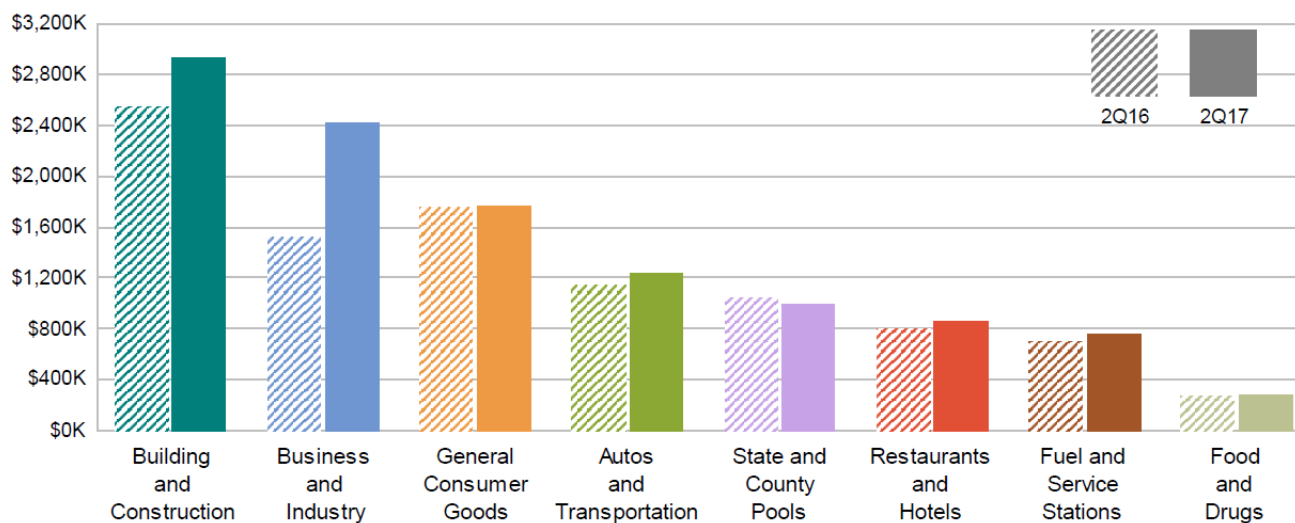
Quarter	2011-12 Quarterly Totals	2012-13 Quarterly Totals	% Change	2013-14 Quarterly Totals	% Change	2014-15 Quarterly Totals	% Change	2015-16 Quarterly Totals	% Change	2016-17 Quarterly Totals	% Change
TOTAL 3rd Qtr	7,922,962	8,723,570	10.1%	9,010,514	3.3%	9,362,519	3.9%	9,450,462	0.9%	9,893,577	4.7%
TOTAL 4th Qtr	7,848,524	8,042,646	2.5%	9,171,019	14.0%	9,270,332	1.1%	9,850,474	6.3%	9,112,061	-7.5%
TOTAL 1st Qtr	7,444,771	7,553,375	1.5%	8,244,034	9.1%	8,618,169	4.5%	8,638,043	0.2%	8,924,509	3.3%
TOTAL 2nd Qtr	7,974,557	8,650,256	8.5%	9,198,104	6.3%	9,357,560	1.7%	9,733,945	4.0%	11,162,079	14.7%
Fiscal Year Totals	\$ 31,190,815	\$ 32,969,847	5.7%	\$ 35,623,671	8.0%	\$ 36,608,580	2.8%	\$ 37,672,924	2.9%	\$ 39,092,226	3.8%

Factors that impact sales tax activity:

- Changes in shoppers' behaviors (brick and mortar stores vs. online)
- Fluctuations in fuel prices
- Building and construction activity
- Unemployment rate
- Disposable income

SALES TAX BY MAJOR BUSINESS GROUP

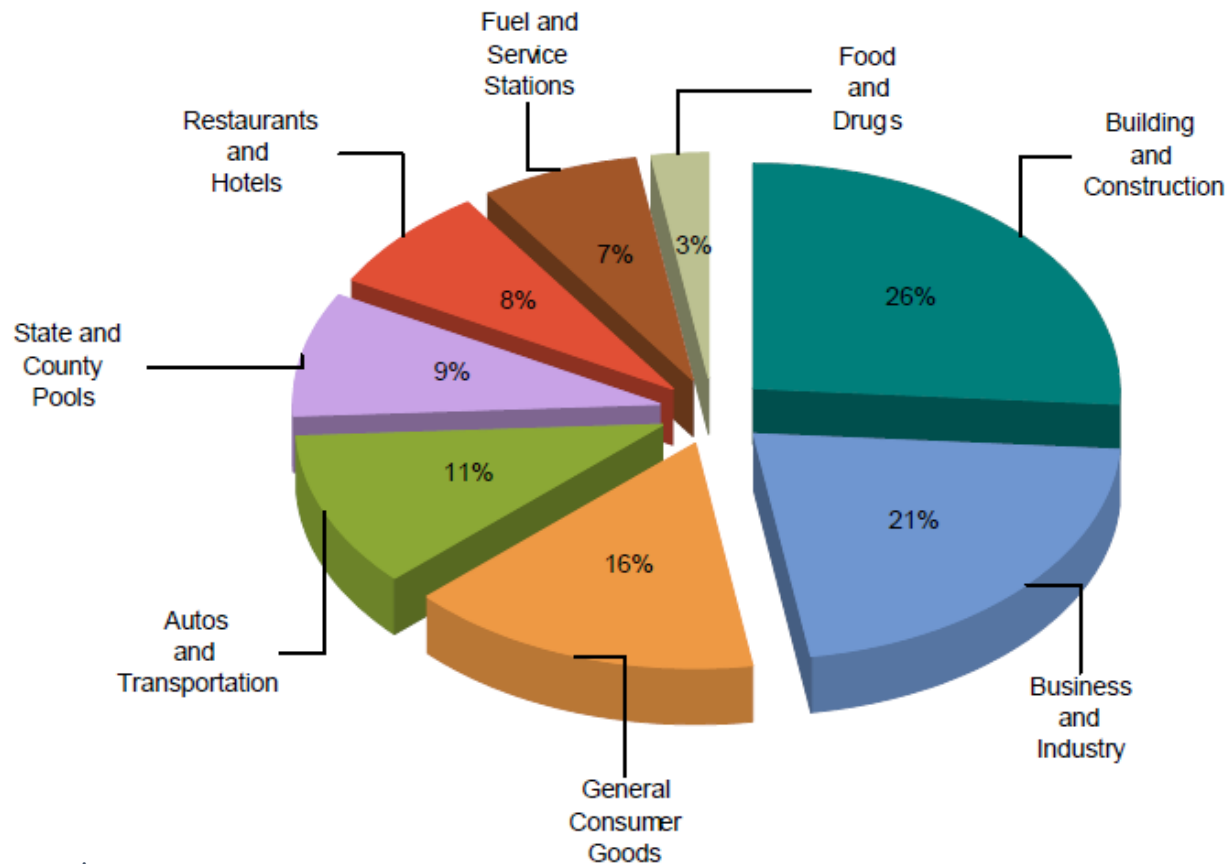
2Q16 Compared To 2Q17



- Good news - City has robust building and construction sector
 - All American Asphalt, Robertons Ready Mix, Vulcan Material
- Bad news – when economy slows the City’s sales tax is greatly impacted

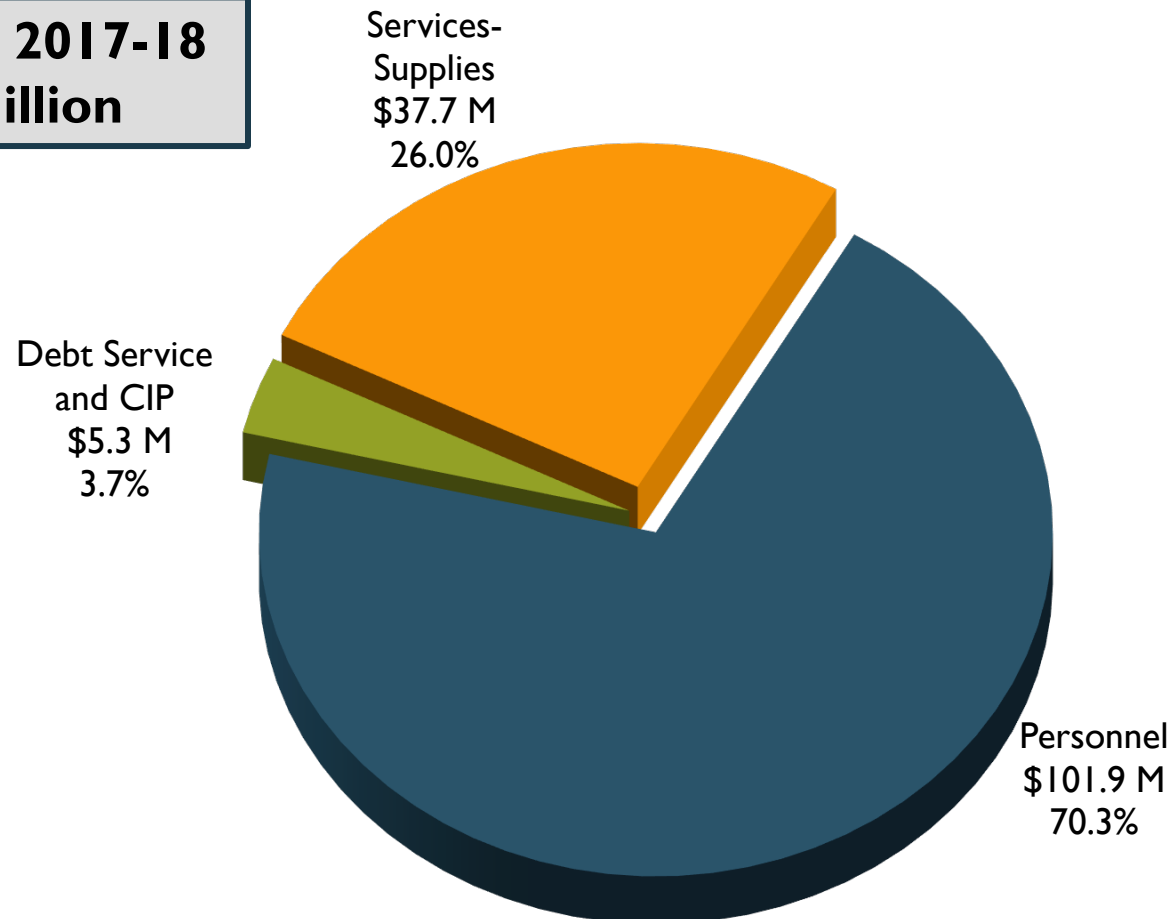
SALES TAX BY MAJOR BUSINESS GROUP

2Q17 Percent of Total

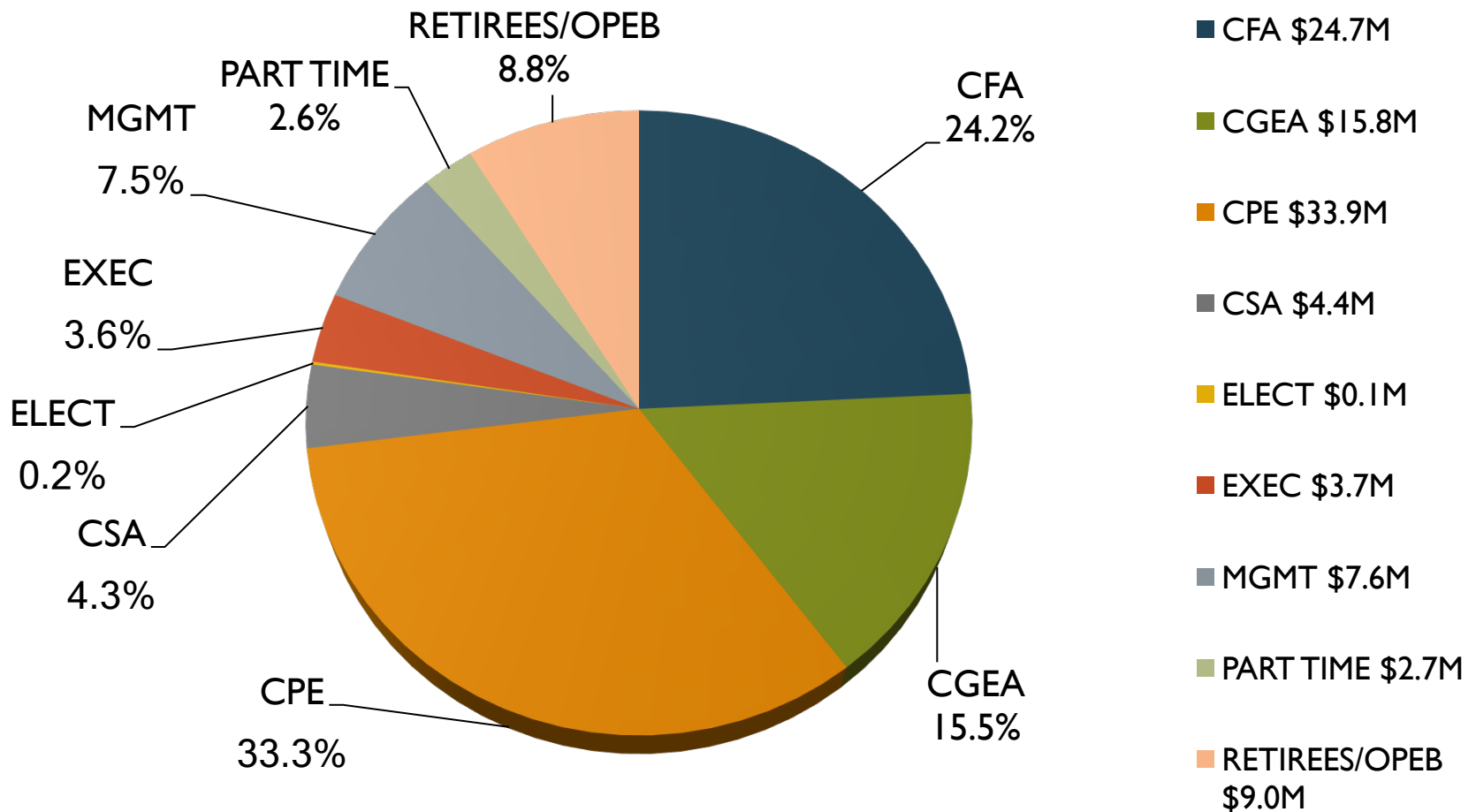


EXPENDITURES – GENERAL FUND BY EXPENSE CATEGORY

**Adopted FY 2017-18
\$144.9 Million**



GENERAL FUND PERSONNEL BUDGET BY GROUP – TOTAL \$101.9 MILLION



RISING PENSION COSTS

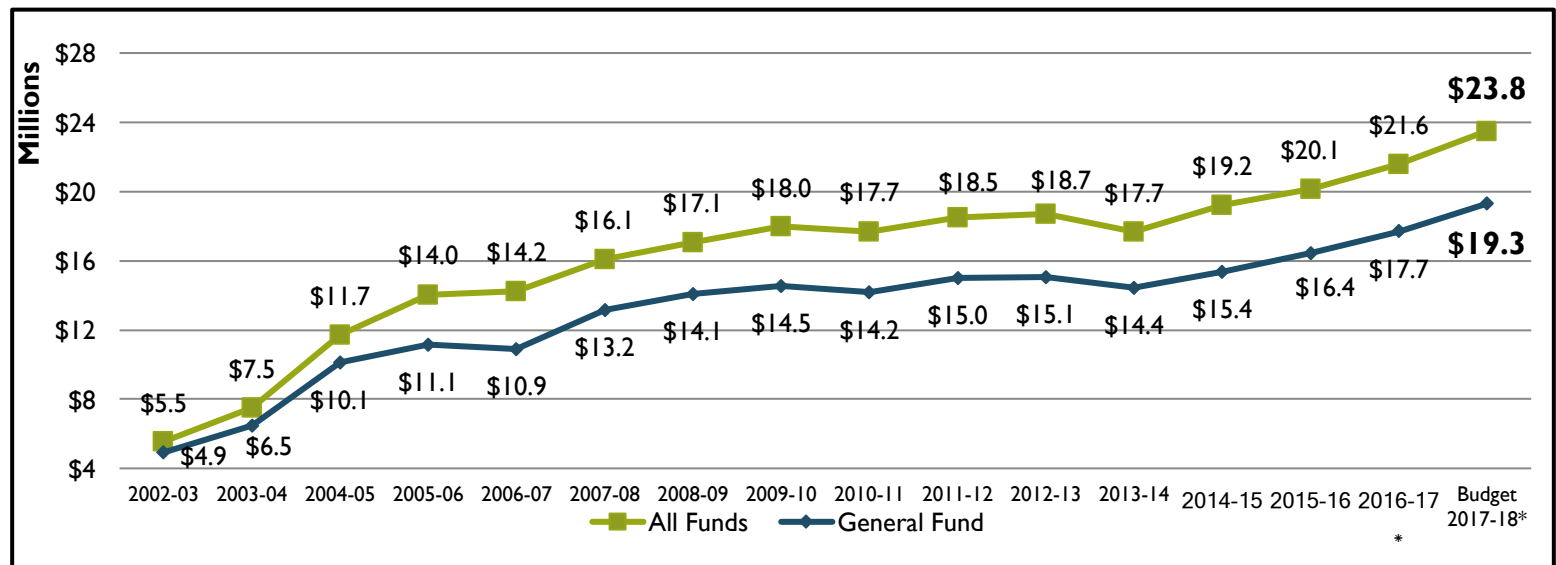
Major factor impacting personnel costs in all funds

- CalPERS 5 year return on investment – under performance
- CalPERS rate calculation changes in recent years
 - Changes in mortality rate assumptions
 - Change in discount rate (investment rate of return)
 - Investment policy and strategy
- Annual contributions estimated to be **\$38.3 Million by FY 2022-23** with new discount rate applied
 - Cumulative increase of \$16.5 Million from FY 2016-17

UNCONTROLLABLE COST CONTRIBUTORS

Major cost increase in the following areas over past 15 years:

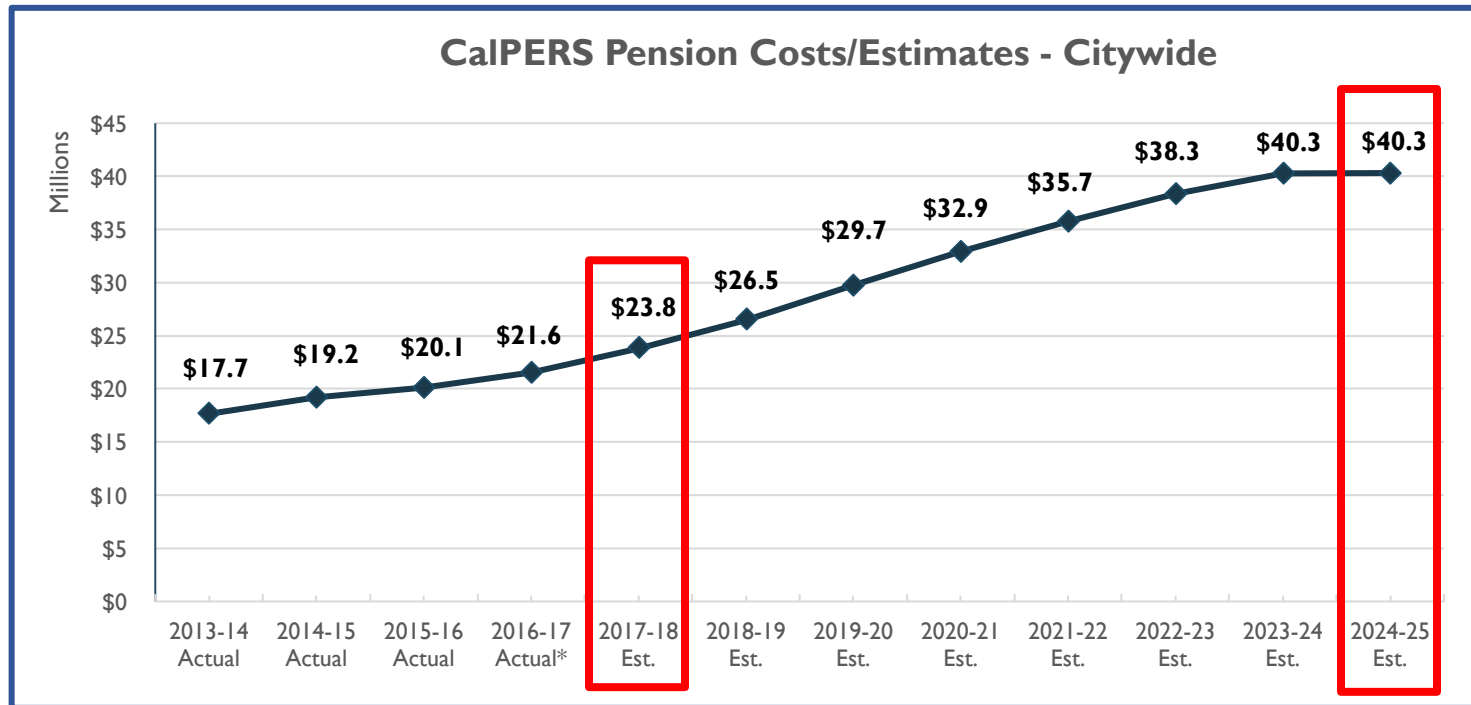
- PERS contributions have increased **304%**



*Differs from actuarial report due to prepayment option and vacant positions.

- Health costs have increased over **95%**
- Workers Comp rates have increased by over **100%**

CALPERS PENSION COSTS - CITYWIDE



*Differs from actuarial report due to prepayment option and vacant positions.

- Based on June 2016 actuarial reports received July 2017
- Includes changes to PERS discount rate approved December 2016



CALPERS ACTUARIALS

PROJECTED EMPLOYER CONTRIBUTION AMOUNT

	August 2016 Actuarial Report									Cumulative Change	
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	Amount	Percent
Misc.	10,571,358	\$11,530,359	\$12,612,673	\$13,739,898	\$14,490,320	\$15,286,265	\$15,937,158			\$ 5,365,801	50.76%
Police	7,854,963	8,285,412	9,004,733	9,756,670	10,310,585	10,793,410	11,195,480			3,340,517	42.53%
Fire	3,533,923	3,975,172	4,483,838	5,023,298	5,352,484	5,708,592	5,967,740			2,433,817	68.87%
Fire PEPR	53,262	52,861	52,867	53,001	53,143	53,230	53,290			29	0.05%
Total	\$22,013,505	\$23,843,804	\$26,154,111	\$28,572,867	\$30,206,532	\$31,841,497	\$33,153,668			\$11,140,164	50.61%

		July 2017 Actuarial Report								Cumulative Change	
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	Amount	Percent
Misc.		\$11,530,359	\$12,508,931	\$13,902,536	\$15,198,816	\$16,487,300	\$17,669,649	\$18,605,948	\$17,698,287	\$ 6,167,928	53.49%
Police		8,285,412	9,296,555	10,429,178	11,683,286	12,655,925	13,577,903	14,296,350	14,939,400	6,653,988	80.31%
Fire		3,975,172	4,619,619	5,301,909	5,937,074	6,493,074	6,971,074	7,295,074	7,569,074	3,593,902	90.41%
Fire PEPR		52,861	91,510	93,866	100,075	101,475	102,875	103,975	104,775	51,914	98.21%
Total		\$23,843,804	\$26,516,615	\$29,727,490	\$32,919,250	\$35,737,774	\$38,321,501	\$40,301,347	\$40,311,536	\$16,467,732	69.07%

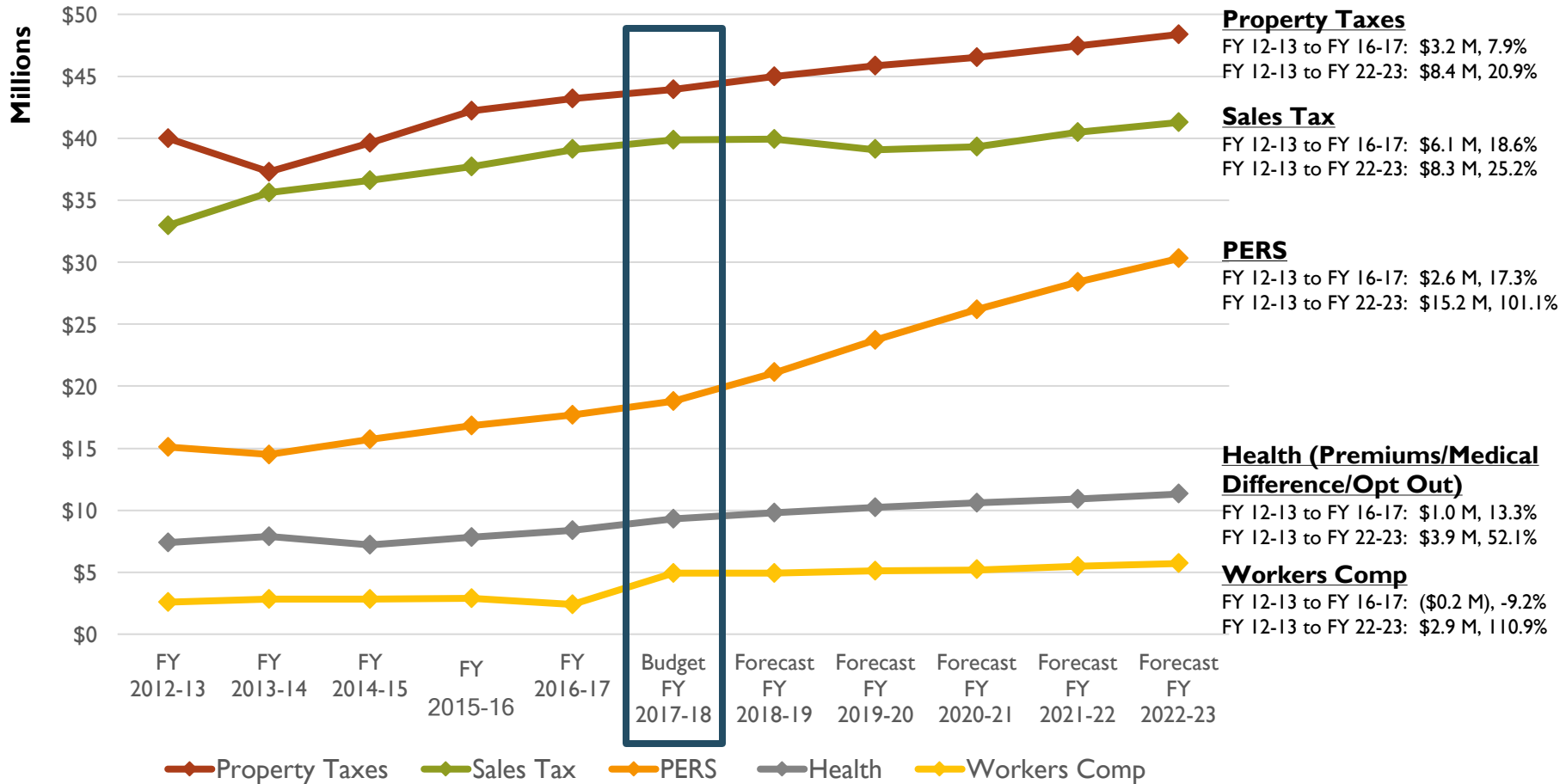
	Difference								Total Increase	
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
Misc.		\$ -	\$ (103,742)	\$ 162,638	\$ 708,496	\$ 1,201,035	\$ 1,732,491			\$ 3,700,917
Police		-	291,822	672,508	1,372,701	1,862,515	2,382,423			6,581,970
Fire		-	135,781	278,611	584,590	784,482	1,003,334			2,786,798
Fire PEPR		-	38,643	40,865	46,932	48,245	49,585			224,270
Total		\$ -	\$ 362,504	\$ 1,154,623	\$ 2,712,718	\$ 3,896,277	\$ 5,167,833			\$13,293,955

Note: Data in actuarial valuation reports for determining normal cost has changed slightly between the two years

General Fund

Major Revenue Categories and Major Personnel Expenditures

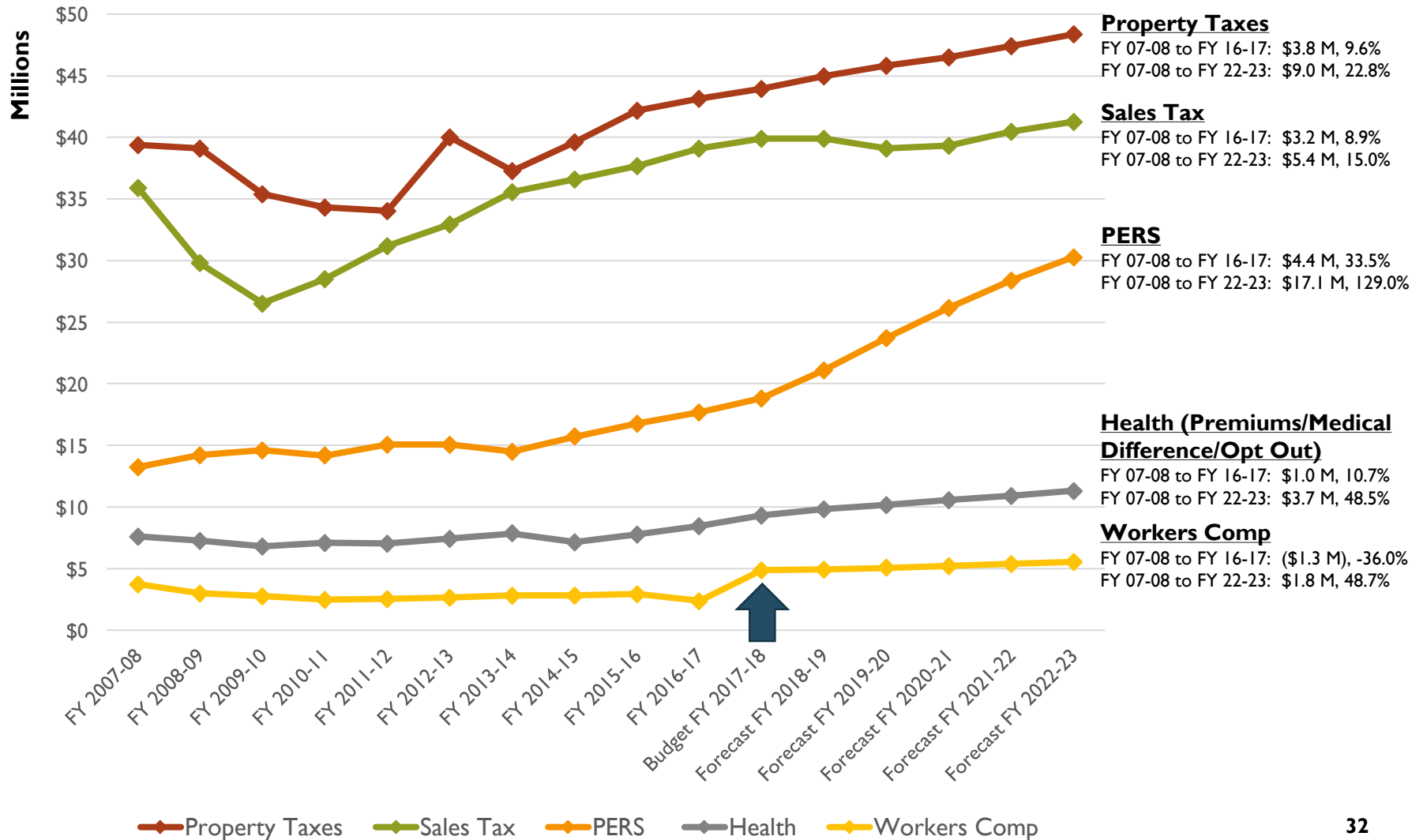
5 Year Actuals / Current Fiscal Year / 5 Year Forecast



General Fund

Major Revenue Categories and Major Personnel Expenditures

10 Year Actuals / Current Fiscal Year / 5 Year Forecast



RECENT ARTICLES

Stanford Professor Joe Nation Talks Pension Crisis

Wed, 10/4/2017

The noose is tightening around California's cities and counties. At least one-third of local and state budgets now go toward public employee pensions. And that number is expected to climb much higher, putting a number of municipalities at risk of bankruptcy.

Public pensions are "the albatross around the necks of cities and counties," Stanford Professor of Public Policy Joe Nation told attendees at a university workshop on public retirement last month. "Unless we do something the system may not survive."

The nation's largest public pension system, CalPERS, is short by as much as \$1 trillion by some estimates, though unrealistic investment projections conceal the true extent of the problem. But the lower the projected rate of return, the more cities and counties -- and their taxpayers -- are forced to foot the bill. That puts everyone in a seemingly untenable position.

CBS San Francisco reporter Melissa Griffin recently sat down with Joe Nation to discuss the issue further.

"This is absolutely the most challenging issue facing state and local government, not just in California but across the country," Nation told her. No one is safe. No municipality should feel comfortable with the retirement system the way things are.

Nation talked about the need for leadership from both the state legislature and the public employees unions. He also discussed some of the legal aspects, including the fate of the so-called 'California rule.'



RECENT ARTICLES

State pension costs are crowding out basic services

By [The Editorial Board](#) |
October 11, 2017 at 8:16 am

Rising pension costs throughout the state will continue to crowd out resources needed for tangible services for years to come, according to a new report by the Stanford Institute for Economic Policy Research.

“There is contentious debate about what is driving these cost increases — significant retroactive benefit increases, unrealistic assumptions about investment earnings, policies that mask or delay recognition of true costs, poor governance, to name the most commonly cited,” explained former Assemblyman Joe Nation, who authored the report.

“[B]ut there is agreement on one fact: rising pension costs are making it harder to provide services traditionally considered part of government’s core mission...”

...There is no other way to look at it. The greater the share of the state budget pension costs account for, the less money there is to spend on anything else...

...It is imperative that we not allow this problem to get worse or allow squeamish politicians to keep sweeping the problem under the rug. Governments exist to serve not [sic] the public, not to sustain unsustainable pension benefits. Self-respecting taxpayers should not allow this to go on.

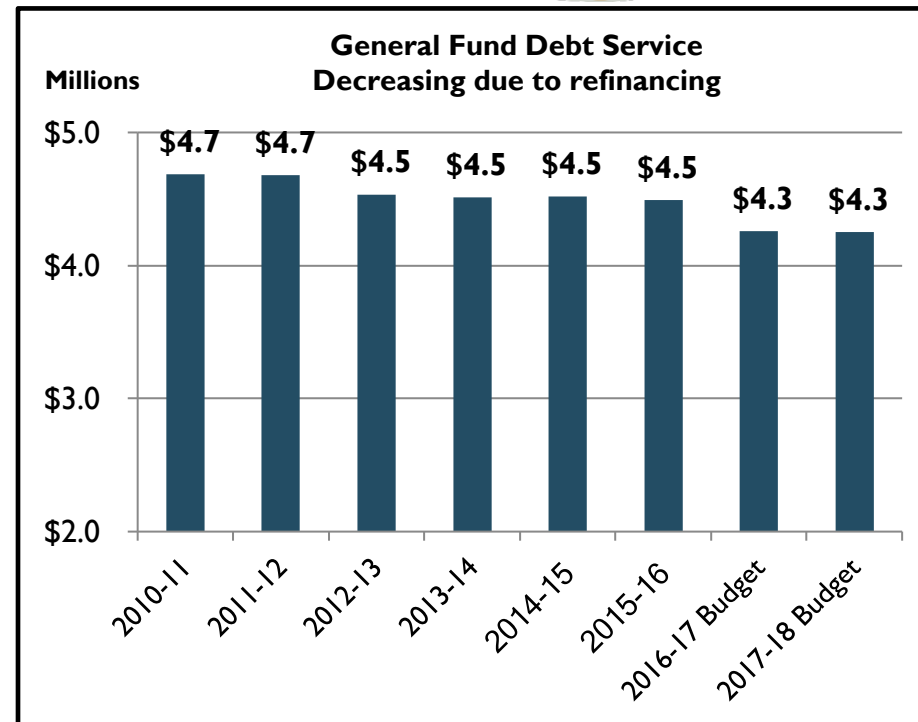
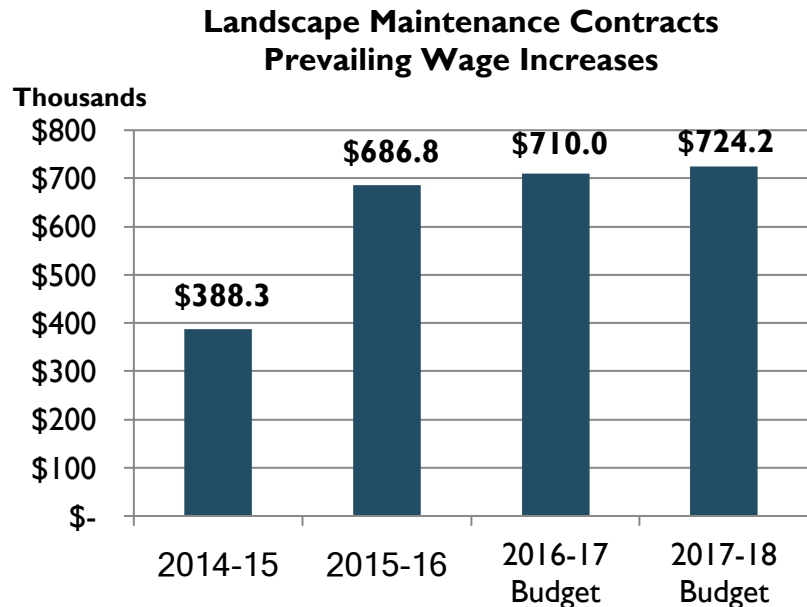


GENERAL FUND IMPACTS

Factors Beyond our Control



Factors Within our Control



MINIMUM WAGE INCREASES



New Minimum Wage Phase in Requirement 2017-2022 (SB 3)

Date	Minimum Wage
January 1, 2016	\$ 10.00
January 1, 2017	\$ 10.50
January 1, 2018	\$ 11.00
January 1, 2019	\$ 12.00
January 1, 2020	\$ 13.00
January 1, 2021	\$ 14.00
January 1, 2022	\$ 15.00

Creates
compaction
issues

CPI INDEX - NATIONWIDE

Inflation Rates Graph (2007-2017)





CPI INDEX – LOCAL

CPI Increases

Los Angeles - Riverside - Orange Co. CA

	Annual Average
2008	3.9
2009	-1.2
2010	1.5
2011	3.0
2012	2.0
2013	1.1
2014	1.3
2015	0.6
2016	1.5

Inflation has been almost non-existent

LAWSUITS

Citywide Sidewalk and ADA Improvements - Phase I/II

Estimated Project Cost	
Prior Expenses	1,838,103
Estimated Carryover Funding	833,152
New Fiscal Year 2017-18 Funding	1,100,000
Total Cost	\$3,771,255



Project Description

Replacement of curb, gutter, sidewalk, and drive approaches; installation of missing sidewalk, curb, gutter, access ramps, bike paths, root pruning, engineering, and incidental work; and construction, replacement, or installation of ADA-compliant facilities within the public right-of-way.

Phase I: Over the last decade, the City has a total of \$1,838,103 in prior expenses. FY 2016-17 Adopted Budget totaled \$400,000.

The City is currently defending a citywide ADA access lawsuit.

WHAT DOES THE FUTURE LOOK LIKE?

- Continuous increase in CalPERS pension obligation
- Continuous increase in medical insurance
- Inability to make CalPERS annual contribution amount in future years
- Decline in CalPERS funded ratio - dropping below 60%
 - Impact to current credit rating of AA-
- Inability to keep up with necessary repairs and maintenance



GENERAL FUND FINANCIAL FORECAST

UPDATED JULY 27, 2017 (ADOPTED BUDGET + PERS ACTUARIAL DATA)

Description	Adopted 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
Total Revenues	\$141,602,007	\$ 142,516,188	\$142,185,592	\$ 143,734,832	\$ 146,569,900
Expenditure Categories					
Subtotal Current Employees-Salaries	(57,911,634)	(58,211,444)	(58,498,089)	(58,861,142)	(59,225,612)
Subtotal Current Employees-Benefits	(37,895,179)	(40,771,739)	(43,932,547)	(46,982,776)	(49,598,076)
Subtotal Retiree/OPEB Costs	(8,117,431)	(8,239,629)	(9,644,175)	(9,937,807)	(10,222,217)
Vacancies	1,990,568	2,067,556	2,077,894	2,088,283	2,098,724
Personnel Costs	(101,933,676)	(105,155,256)	(109,996,917)	(113,693,442)	(116,947,181)
Operating Costs + Capital Outlays	(37,735,441)	(38,161,060)	(38,626,000)	(39,548,100)	(40,339,062)
Debt Service / Principal Payments	(4,251,022)	(4,255,872)	(4,247,472)	(4,241,372)	(4,243,272)
Capital Improvement Projects (CIP)	(1,000,000)	(2,854,500)	(5,169,260)	(1,982,711)	(2,000,000)
Total Expenditures	(144,920,139)	(150,426,688)	(158,039,649)	(159,465,625)	(163,529,515)
Net Transfers In / (Out)	\$ 1,425,711	\$ 1,396,149	\$ 1,448,000	\$ 1,473,000	\$ 1,499,368
Pending Decision Items		(197,007)	(124,833)	(124,833)	(98,333)
Change in Fund Balance	\$ (1,892,421)	\$ (6,711,358)	\$ (14,530,890)	\$ (14,382,626)	\$ (15,558,580)

Budget Balancing and Emergency Contingency Reserves based on adopted budget:

Budget Balancing Measures - Beginning of Year	19,432,843	17,540,422	10,829,064		-
Use of Reserves to balance budget	(1,892,421)	(6,711,358)	(10,829,064)		-
Budget Balancing Measures - End of Year	\$ 17,540,422	\$ 10,829,064	\$ -		-
Emergency Contingency Reserve	\$ 30,000,000	\$ 30,000,000	\$ 30,000,000	\$ 26,298,174	\$ 11,915,548
Use of Reserves to balance budget			(3,701,826)	(14,382,626)	(15,558,580)
Combined Reserve Balances - End of Year	\$ 47,540,422	\$ 40,829,064	\$ 26,298,174	\$ 11,915,548	\$ (3,643,032)

Budget balancing
reserve depleted

Emergency
contingency
reserve
depleted

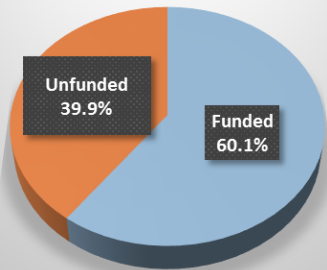
EFFECTS OF STRUCTURAL DEFICIT

- Depleting our reserves
 - No longer maintaining GFOA's 'Best Practice' of having 90 days of working capital in reserve
 - No longer complying with adopted 'Fund Balance Policy for the General Fund' (Resolution No. 2016-042)
 - No reserve for an emergency – recent Canyon Fire resulted in unplanned expenses for the City
- Reduced credit rating – lowers ability to borrow and refinance bonds at lower interest rates
- Inability to make PERS contribution amount
 - Risk of retirees pension being reduced
- Insolvency
- No guarantee to specific pension formula
 - Court decisions require 'reasonable' pension (*Marin County*)
- CalPERS Finance & Committee Meeting – September's Agenda
 - Agencies recommending declaration of default

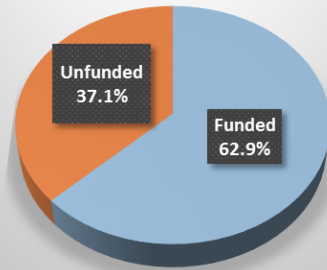
UNFUNDED CALPERS LIABILITY – JULY 2017

Plan	June 30, 2014		June 30, 2015		June 30, 2016	
	Unfunded Liability	Funded Ratio	Unfunded Liability	Funded Ratio	Unfunded Liability	Funded Ratio
Misc.	103,681,862	65.6%	113,765,363	63.6%	129,480,665	60.1%
Police	61,102,806	68.7%	67,952,480	67.0%	81,779,726	62.9%
Fire	27,846,968	80.0%	33,516,570	77.0%	42,249,164	72.6%
Fire PEPRA	(34)	104.2%	2,994	91.0%	13,439	89.2%
Total	\$192,631,602		\$215,237,407		\$253,522,994	

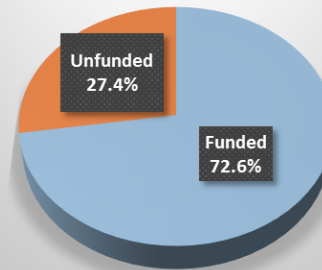
Misc. - June 30, 2016



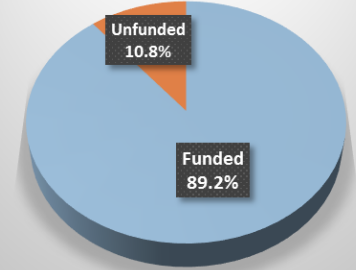
Police - June 30, 2016



Fire - June 30, 2016

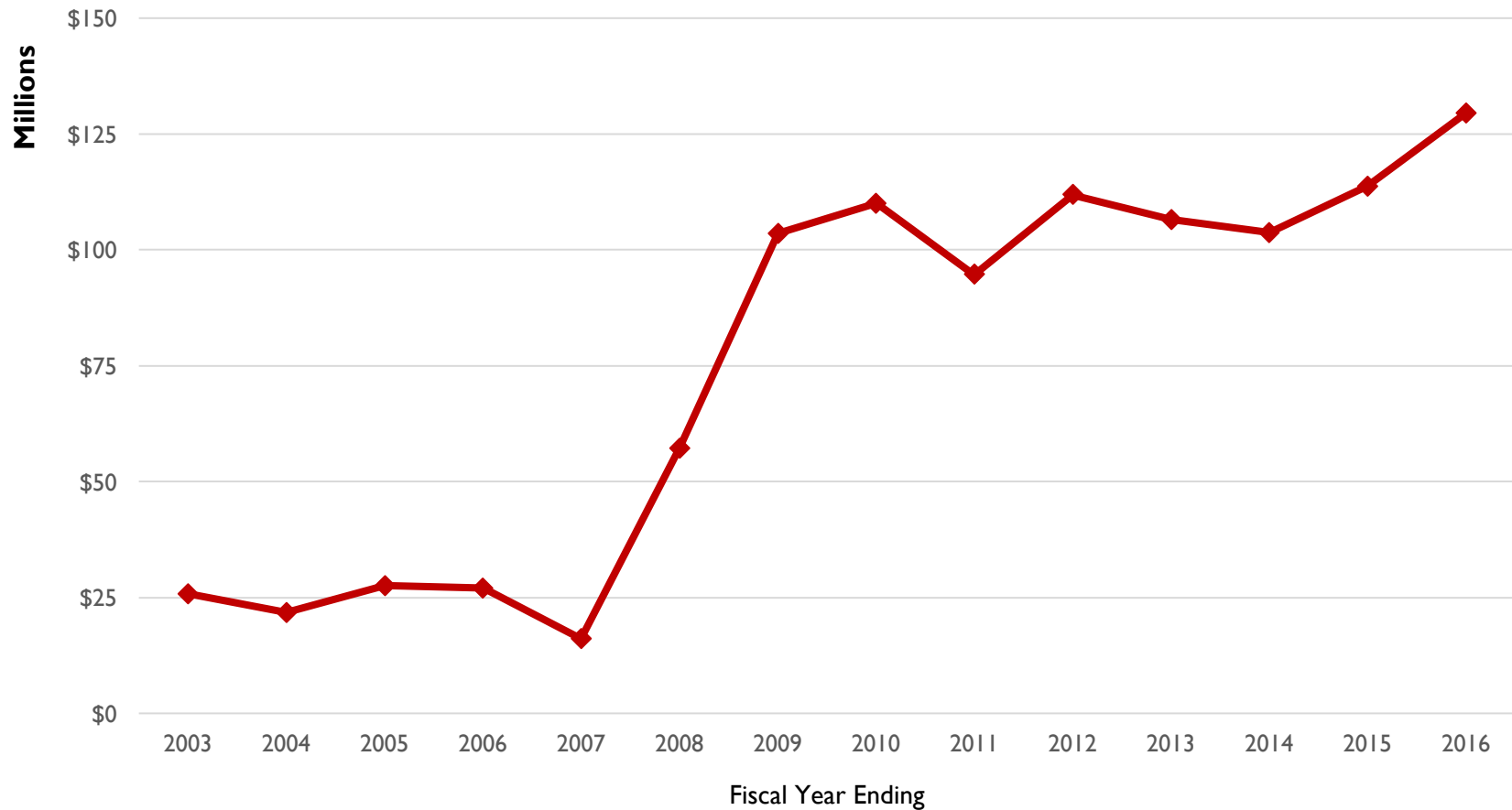


Fire PEPRA - June 30, 2016

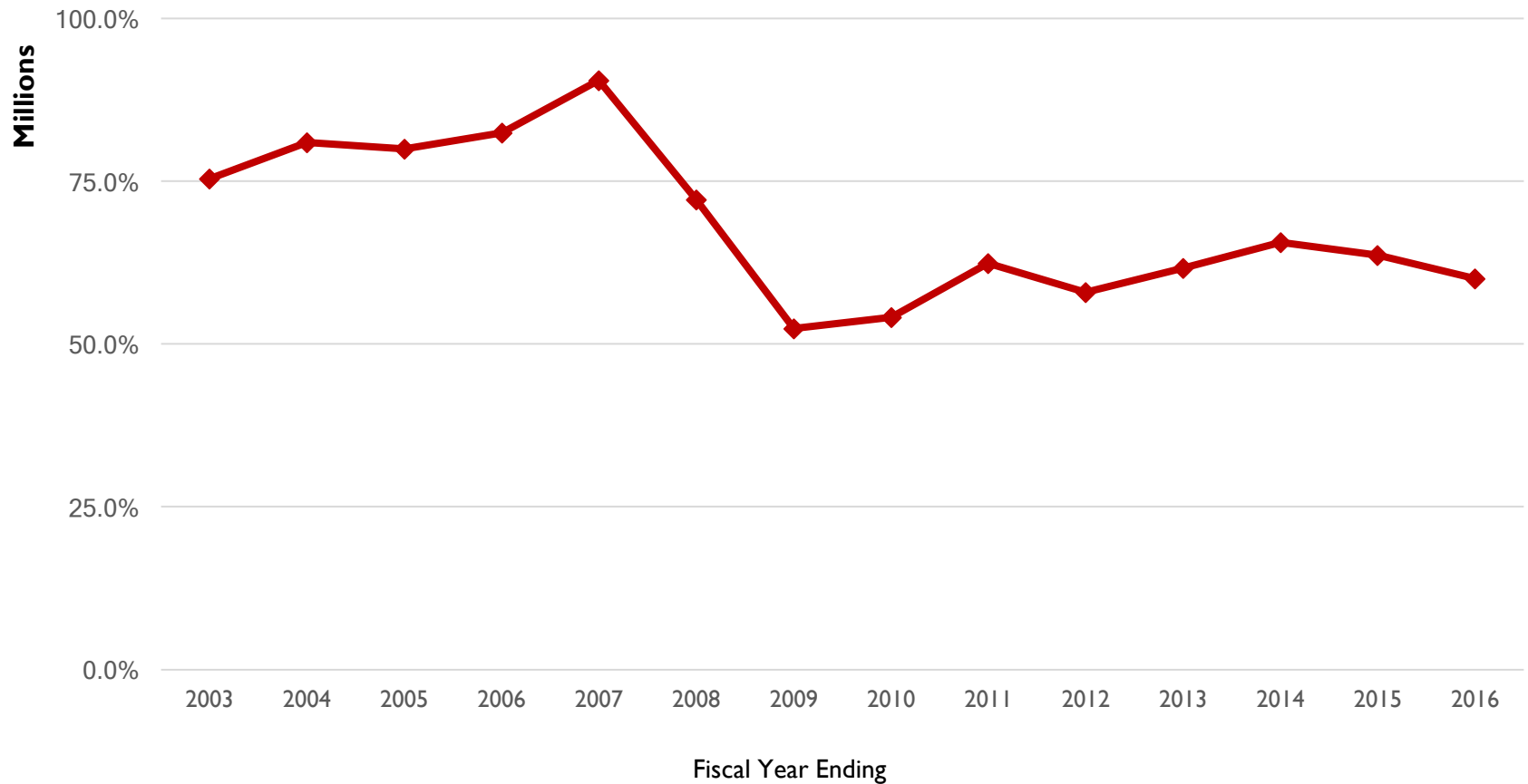


Note: Data obtained from the most recent CalPERS actuarial valuation dated July 2017

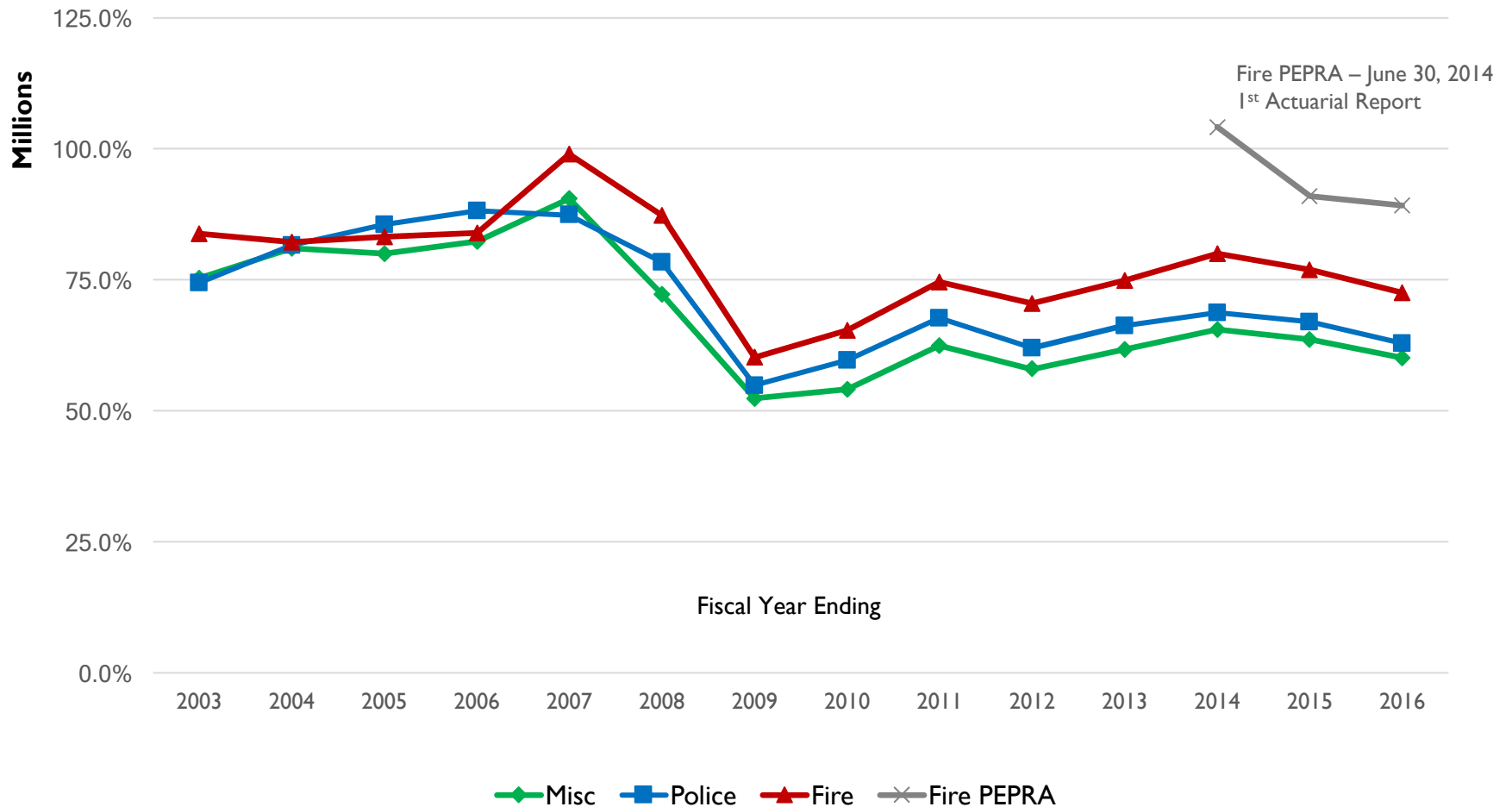
PERS UNFUNDED LIABILITY HISTORY - MISC. GROUP



PERS FUNDED RATIO – MISC GROUP



PERS FUNDED RATIO – ALL GROUPS



FINANCE AND ADMINISTRATION COMMITTEE MEETING— 9/19/17



REPORT ON PARTICIPATING EMPLOYERS

Public Agency Funded Status¹

Next year?

Corona's current funded ratio

Agency Type		0% - 50%	>50%- 60%	>60%-70%	>70%-80%	>80%-90%	>90%-100%	>100%	Total
Cities or Towns		0	1	180	248	11	8	1	449
Counties		0	1	21	16	1	0	0	39
Special Districts ²		4	8	115	520	87	41	18	793
Others									
•	JPAs	0	2	20	113	26	5	1	167
•	Non-Profits	0	0	11	35	12	2	3	66
Total		4	12	347	932	137	56	23	1,511

¹Data Source: June 30, 2016 Annual Valuation Reports;

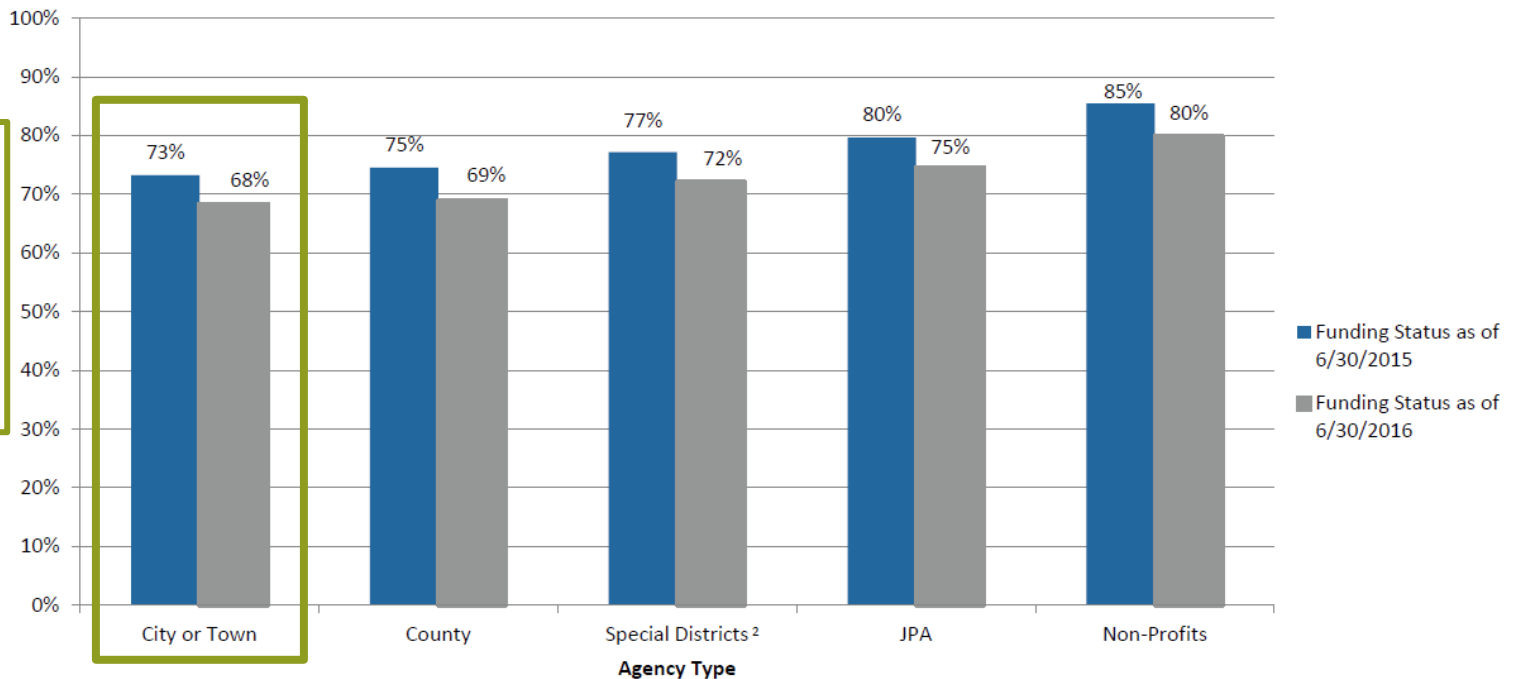
²Represents special districts in California who formed and are governed under a specific California government Code, such as Fire Protection Districts, Sanitation Districts, Transit District, Utility District and Water District.

FINANCE AND ADMINISTRATION COMMITTEE MEETING— 9/19/17



REPORT ON PARTICIPATING EMPLOYERS All Public Agency Funded Status¹

**Corona's
Misc. plan
funded
ratio -
60.1%**



¹Data Source: June 30, 2016 Annual Valuation Reports

²Represents special districts in California who formed and are governed under a specific California government Code, such as Fire Protection Districts, Sanitation Districts, Transit District, Utility District and Water District.



CALPERS REQUIRED EMPLOYER CONTRIBUTION

Every payroll
dollar requires
an additional
\$0.42 in PERS
contribution,
increasing to
\$0.48 in
FY 2018-19

CALPERS ACTUARIAL VALUATION - June 30, 2016
MISCELLANEOUS PLAN OF THE CITY OF CORONA
CALPERS ID: 130771-1161

Required Contributions

	Fiscal Year	
	2017-18	2018-19
Normal Cost Contribution as a Percentage of Payroll		
Total Normal Cost	17.141%	17.496%
Employee Contribution ¹	7.782%	7.688%
Employer Normal Cost	9.359%	9.808%
Projected Annual Payroll for Contribution Year	\$ 27,549,770	\$ 26,087,903
Estimated Employer Contributions Based On Projected Payroll		
Total Normal Cost	\$ 4,722,306	\$ 4,564,340
Employee Contribution ¹	2,143,923	2,005,638
Employer Normal Cost	2,578,383	2,558,702
Unfunded Liability Contribution	8,951,976	9,950,229
% of Projected Payroll (illustrative only)	32.494%	38.141%
Estimated Total Employer Contribution	\$ 11,530,359	\$ 12,508,931
% of Projected Payroll (illustrative only)	41.853%	47.949%

For classic members, this is the percentage specified in the Public Employees Retirement Law, net of any reduction from the use of a modified formula or other factors. For PEPRA members, the member contribution rate is based on 50 percent of the normal cost. A development of PEPRA member contribution rates can be found in Appendix D. Employee cost sharing is not shown in this report.

WHY IS OUR CONTRIBUTION AMOUNT HIGH?

Why is Corona's CalPERS employer contribution rate so much higher than other agencies?

- Corona is an old City with many retirees
- Corona has the most generous formula – 2.7 @ 55
- Corona has one of the lowest funded ratios in the state – 60.1% versus a state-wide average of 68%
- Corona's personnel expense as a percentage of general fund revenue is extremely high – over 70% and growing

What does Corona's sky high contribution rate mean as a practical matter?

- Corona's pension problem is much worse than other agencies
- The labor argument that "other cities are experiencing CalPERS rate increases but are still giving raises" is misleading and unfair
- Corona cannot continue to offer the most generous employee benefit package in the state
- Corona cannot afford to be at or near the top in total compensation

WHAT HAVE WE DONE SO FAR TO ADDRESS THE PROBLEM?

- Sold unused property – land parcels and equipment
- Eliminated positions
- Eliminated fleet vehicles
- Consolidated departments for greater efficiencies and reduced costs
- Refinanced debt during favorable bond market times to lower debt payments
- Implemented zero based budgeting
- Implemented personnel vacancy rate into the budget

WHAT HAVE WE DONE TO MITIGATE BUDGET SHORTFALLS?

➤ **FY 2007-08**

- \$5 Million in reductions
- 28 vacant positions eliminated (full time)

➤ **FY 2008-09**

- \$10.5 Million in reductions
- 112 vacant and filled positions eliminated (full and part time)
- 56 vehicles eliminated

➤ **FY 2010-11**

- \$5.3 Million in reductions
- 57 vacant and filled positions eliminated (full and part time)
- 14 vehicles eliminated



WHAT HAVE WE DONE TO MITIGATE BUDGET SHORTFALLS?

➤ **FY 2011-12**

- Early Retirement Incentive Plan (PARS)
 - 72 vacant and filled positions eliminated (full time)
 - \$5.0 Million in reductions
- Refunded City Hall Lease Revenue Bonds - \$1.7 Million One Time General Fund Savings

➤ **FY 2012-13**

- Eliminated and extended life cycle of fleet vehicles – approximately \$700,000 in reductions
- Refunded several utility bonds

WHAT HAVE WE DONE TO MITIGATE BUDGET SHORTFALLS?

➤ **FY 2013-14**

- Consolidated departments to reduce costs and streamline operations
 - Maintenance Services separated from Public Works
 - Parks and LMD Maintenance merged with Maintenance Services
 - Recreation Services merged with Library
 - 14 vacant and filled positions eliminated (full and part time)
 - Approximately \$900,000 in reductions

➤ **FY 2015-16**

- Department reorganizations to reduce operating costs
 - Administrative Services
 - Department of Water and Power
 - 6 vacant and filled positions eliminated (full time)
 - Refunded Corp. Yard Lease Revenue Bonds - \$3.8 Million in One Time General Fund Savings

WHAT HAVE WE DONE TO MITIGATE BUDGET SHORTFALLS?

➤ **FY 2016-17**

- Implemented zero based budgeting
- Pre-funded PERS contribution for cash flow savings - \$522,489 in cash savings
- Formation of two Citywide Community Facility Districts (CFD)
 - 2016-1 Public Services – Potential annual tax revenue \$2.2 Million after build-out of CFD
 - 2016-3 Maintenance Services – Projected annual revenue \$20,860

➤ **FY 2017-18**

- Established personnel vacancy factor in the budget

FULL TIME STAFFING LEVELS FY 2006-07 TO FY 2017-18

PERS Group	FY 2006-07 Authorized Full Time Positions	FY 2017-18 Proposed Full Time Positions	Change	% Change
Miscellaneous	569	368	(201)	(35.3%)
Police	191	162	(29)	(15.2%)
Fire	133	113	(20)	(15.0%)
Totals	893	643	(250)	(28.0%)

Note: Salary and benefits would be ~\$30M greater per year now if these 250 positions had not been eliminated





GENERAL FUND FINANCIAL FORECAST - PRELIMINARY

<i>Description</i>	<i>Adjusted 2016-17</i>	<i>Proposed 2017-18</i>	<i>Forecast 2018-19</i>	<i>Forecast 2019-20</i>	<i>Forecast 2020-21</i>	<i>Forecast 2021-22</i>
Total Revenues	\$ 136,260,213	\$ 141,287,338	\$ 142,208,439	\$ 141,874,492	\$ 143,420,432	\$ 146,252,200
<i>Expenditure Categories</i>						
<i>Subtotal Current Employees-Salaries</i>	(57,092,894)	(57,400,481)	(57,739,890)	(58,100,697)	(58,462,908)	(58,826,530)
<i>Subtotal Current Employees-Benefits</i>	(32,941,094)	(37,709,964)	(40,207,463)	(43,476,274)	(47,267,744)	(50,147,425)
<i>Subtotal Retiree/OPEB Costs</i>	(7,609,365)	(7,830,321)	(8,522,762)	(8,764,696)	(9,013,835)	(9,270,381)
<i>Vacancies</i>	693,615	601,792	601,792			
Personnel Costs	(96,949,738)	(102,338,974)	(105,868,323)	(110,341,667)	(114,744,487)	(118,244,336)
Operating Costs + Capital Outlays	(34,757,136)	(37,503,426)	(38,281,556)	(38,894,500)	(39,822,000)	(40,618,440)
Debt Service / Principal Payments	(4,266,535)	(4,251,022)	(4,255,872)	(4,247,472)	(4,241,372)	(4,243,272)
Capital Projects	(3,975,322)					
Total Expenditures	(139,948,731)	(144,093,422)	(148,405,751)	(153,483,639)	(158,807,859)	(163,106,048)
Transfers In	\$ 3,690,606	\$ 1,551,600	\$ 1,839,000	\$ 1,544,000	\$ 1,583,000	\$ 1,635,461
Preliminary Change in Fund Balance	\$ 2,088	\$ (1,254,484)	\$ (4,358,312)	\$ (10,065,147)	\$ (13,804,428)	\$ (15,218,387)
Service Level Changes		(1,413,213)	(1,061,837)	(1,061,837)	(1,035,337)	(1,035,337)
CIP		(3,218,500)	(7,417,560)	(5,698,911)	(1,836,500)	(817,000)
Revised Change in Fund Balance	\$ 2,088	\$ (5,886,197)	\$ (12,837,709)	\$ (16,825,895)	\$ (16,676,265)	\$ (17,070,724)



	BEFORE	AFTER
<i>Description</i>	<i>Proposed 2017-18</i>	<i>Proposed 2017-18</i>
SERVICE LEVEL CHANGES (OPERATING BUDGET):		
Revenue from Service Level Changes	227,622	227,622
Personnel Services		
Community Development		
Sr. Code Enf. Officer to Code Compl. Supervisor	(13,734)	(13,734)
Compliance Coordinator - salary range	30,905	30,905
Information Technology		
IT Support Specialist	(103,360)	-
GIS Analyst	(117,584)	(117,584)
Legal and Risk Management		
Risk Mgmt. Tech. to Risk Mgmt. Specialist II	-	-
Part Time Risk Management Technician	-	-
Library and Recreation Services		
Part Time L&RS Leader I positions	(15,576)	-
Part Time Staffing - Aquatics Program	(2,940)	(2,940)
Part Time Staffing - Youth Sports Expansion	(5,654)	(5,654)
Part Time Staffing - Adventure Day Camp	(11,364)	(11,364)
Part Time Staffing - After School Recreation	(66,804)	(66,804)
Police		
Part Time Camera Operator / Reduce OT (net)	-	-
Continuation of 2 PO I/II Positions	(400,800)	(400,800)
Third Party Background Check / Reduce PT	20,000	20,000
Personnel Services	(686,911)	(567,975)

GENERAL FUND FINANCIAL FORECAST

SERVICE LEVEL CHANGES



	BEFORE	AFTER
<i>Description</i>	<i>Proposed 2017-18</i>	<i>Proposed 2017-18</i>
SERVICE LEVEL CHANGES (OPERATING BUDGET):		
Materials and Supplies		
Information Technology		
Security enhancements - IT access	(30,000)	(20,000)
City Hall - Chiller for MDF Room	(65,000)	(65,000)
Electronic document management system	(500,000)	(125,000)
File security solutions	(80,000)	(80,000)
Replace IT vehicles	(40,000)	-
Library and Recreation Services		
Furniture replacement	(10,000)	-
Automated materials handling equipment	(26,500)	-
Wi-Fi accessibility at Circle City Center	(25,000)	(25,000)
Maintenance Services		
Energy efficiency projects at Police Facility	(110,000)	-
Building asset management inventory	(125,000)	(125,000)
Computer replacement program	(7,250)	-
OMC project area and mitigation reporting	(28,000)	(28,000)
Police		
Third Party Background Check / Reduce PT	(20,000)	(20,000)
Materials and Supplies	(1,066,750)	(488,000)
Utilities		
City Hall - Chiller for MDF Room (Rebates/Incentives)	65,000	65,000
Energy efficiency projects (Rebates/Incentives)	47,826	-
Utilities	112,826	65,000
Net Service Level Changes Requested	\$ (1,413,213)	\$ (763,353)

GENERAL FUND FINANCIAL FORECAST

SERVICE LEVEL CHANGES



	BEFORE	AFTER
Description	Proposed 2017-18	Proposed 2017-18
CAPITAL IMPROVEMENT PROJECTS:		
City Facility Improvements and Upgrades		
Armory Building Renovation	(450,000)	(100,000)
City Hall Carpet Replacement	(228,000)	-
City Park Pool Cover / City Hall minor repairs	(80,000)	(25,000)
City Hall - cooling tower media replacement	(80,000)	(80,000)
Community Center - cooling system	(425,000)	-
Fire Stations - replace 2 HVAC units	(60,000)	(30,000)
Fire Stations - Various Improvements	(15,000)	-
Generator - Animal Control	(125,000)	-
Historic Civic Center Improvements	(25,000)	-
Library Facility Improvements	(119,000)	(30,000)
Police Facility Improvements	(30,000)	-
Police - Replace Shooting Range Chillers	(60,000)	-
Police - Replace Three Facility Shade Coverings	(45,000)	-
Roof Repairs - Historic Civic Center	(20,000)	(20,000)
Roof Replacement - Animal Control	(115,000)	(115,000)
City Facility Improvements and Upgrades	(1,877,000)	(400,000)
City Systems and Controls		
Replace technology at Police Training Rooms	(100,000)	-
Council Chamber Upgrades	(721,500)	(600,000)
City Systems and Controls	(821,500)	(600,000)
Sidewalks, Curbs and Gutters		
Citywide ADA Improvements (See Slide #123)	(520,000)	-
Sidewalks, Curbs and Gutters	(520,000)	-
Capital Improvement Projects Submitted	\$ (3,218,500)	\$ (1,000,000)

GENERAL FUND FINANCIAL FORECAST

SERVICE LEVEL CHANGES

GENERAL FUND FINANCIAL FORECAST – DEFERRED ITEMS/REDUCED FUNDING

- IT Support Specialist Position
- Part Time Library and Recreation Services Positions
- Security enhancements – IT access
- Electronic document management system
- Replace IT vehicles
- Furniture replacement – Library and Recreation Services
- Library automated materials handling equipment
- Energy efficiency projects at Police Facility
- Computer replacement program – Maintenance Services
- Armory building renovation



GENERAL FUND FINANCIAL FORECAST – DEFERRED ITEMS/REDUCED FUNDING

- City Hall carpet replacement
- City Park pool cover / City Hall minor repairs
- Community Center cooling system
- Fire stations – replace 2 HVAC units
- Fire stations – various improvements
- Generator – Animal Control
- Historic Civic Center improvements
- Library facility improvements
- Replace technology at Police training rooms
- Council Chamber upgrades



GENERAL FUND – REVENUE AND COST MANAGEMENT

- Updated investment strategy to minimize idle cash and maximize investment earnings
- Set up standard fees for cost and damage recovery
- Implemented grant management software
 - Grant Revenues \$1.3 Million in FY 2016-17
 - Increase of \$1.1 Million over FY 2006-07

AREAS OF CONCERN

- Consequences of deferring maintenance and CIP's
- Repair and maintenance ends up costing more
- Use of Budget Balancing Measures Reserve to shore-up deficit spending is not sustainable
- Current reserve balance and financial forecast projects reserve being exhausted in FY 2019-20 or sooner with PERS discount rate change
- City Council approval required to amend current Emergency Contingency Reserve policy to be reduced below GFOA's recommended best practice of 90 day reserve
- The General Fund's current revenue projections will not be sufficient to cover future expenses, therefore being fiscally sustainable will be unattainable

CHANGES MADE TO HOW WE BUDGET

- Zero based budget
- Vacancy rates
 - Miscellaneous 4%
 - Miscellaneous – DWP 10%
 - Police 2%
 - Fire 1%



Permanent Employee Salaries - BY CATEGORY - SWORN/NON-SWORN

Savings at Fiscal Year End

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	
	Percent	Percent	Percent	Percent	Percent	
Category	Remaining	Remaining	Remaining	Remaining	Remaining	5 Yr Average
Miscellaneous	4.2%	3.5%	4.7%	3.7%	9.8%	5.2%
Miscellaneous - DWP	12.8%	11.5%	10.2%	15.1%	18.7%	13.7%
Police	5.4%	4.3%	2.4%	3.0%	2.8%	3.6%
Fire	0.6%	1.1%	1.7%	2.9%	1.2%	1.5%
Grand Total	5.1%	4.6%	4.2%	5.2%	7.3%	5.3%

CHANGES MADE TO HOW WE BUDGET

- Two Year Financial Plan
 - To improve financial planning
 - Assist with forecasting for longer term
 - Enhance communication and transparency
 - Focus on goals and priorities of the organization
- Performance Measures
 - What Works Cities
 - “If you can’t measure it, you can’t manage it, and we will be a data driven City.” ~Darrell Talbert



WHAT STILL NEEDS TO BE DONE?

- We need to close the budget gap
- We need to right size the benefits and control our costs
 - Maintain competitive compensation package
- We need to maintain our Emergency Contingency reserve
 - GFOA's 'Best Practice' of 90 day reserve
 - We need to comply with our 'Fund Balance Policy for the General Fund' (Resolution No. 2016-042)
- We need to reduce our unfunded liability
- We need a viable plan for financial sustainability

KEY PRIORITIES

From the onset of negotiations the City has emphasized three key priorities:

- Transparency
- Restructuring salary and benefits to be more comparable
- Overall need for cost savings

Issues in Dispute

ISSUES IN DISPUTE

1. Eliminate compensatory time - Article X, Section 10.2
2. Adopt FLSA definition for overtime - Article X, Section 10.1
3. Cap medical allowance - Article IV, Section 4.3.1
4. Cap Tier II medical difference - Article IV, Section 4.3.1 (B)
5. Increase medical insurance opt out benefit - Article IV, Section 4.3.2
6. Create a Tier IV
7. Eliminate flex spending - Article IV, Section 4.2
8. Restructure certificate pay - Article XII, Section 12.1
9. Restructure Spanish pay - Article XII, Section 12.5
10. Cap tuition reimbursement - Article IV, Section 4.5.4
11. Annual leave buy-back calculated on base hourly rate only - Article VII, Section 7.1.9
12. 2% COLA

I. COMPENSATORY TIME – ARTICLE X, SECTION 10.2

- The City proposes to eliminate compensatory time off (CTO)
- Currently Association members may elect, in lieu of overtime payment, to receive CTO which is calculated at a rate of 1.5 hours for each hour for which overtime is required
- In addition, Tier I employees CTO calculation includes their base pay and 3% off-salary-schedule pay combined
- Under the City's proposal, employees will be paid for all hours worked and will be ineligible to bank compensatory time in lieu of receiving overtime pay

2. OVERTIME – ARTICLE X, SECTION 10.1

- Define overtime as ‘time worked’ and not ‘time in paid status’
- Currently ‘time in paid status’ allows an employee to take vacation, sick leave, jury duty and annual leave as a portion of the 40 hours worked and to qualify for overtime pay after 40 hours in paid status
- Under FLSA, only hours actually worked count toward OT
- Additional hours worked in excess of 40 hours to be paid at 1.5 times the regular rate and are non-PERSABLE
- The current practice unduly impairs management’s ability to effectively manage OT
- This is not about employees working unscheduled nights, weekends and holidays
 - In the vast majority of situations, they will get overtime for unscheduled work
 - The only instance in which they may not is if they had paid time off that week

2. OVERTIME – ARTICLE X, SECTION 10.1 CONT'D

- Those rare exceptions do not justify maintaining a deeply flawed and systematically abused practice
- FLSA is the standard in the private sector, and in most public agencies as well
- Corona can no longer afford or justify being the exception to the rule
- Corona can no longer afford to pay for 'fake' overtime

3. MEDICAL ALLOWANCE – ARTICLE IV, SECTION 4.3.1

- Current medical allowance - second highest PERS family plan (regardless of eligible dependents)
- Last year's medical premium for CSA members was over \$500K
- The cost of medical insurance continues to increase
- City provides health coverage for employee's entire family up to the second highest plan
- Proposing to cap medical allowance at \$7,217/yr (Emp only), \$14,434/yr (Employee + I), and \$18,764/yr (Family)
- How does this benefit compare?

City	Medical Allowance Cost
City of Fullerton	\$36,716
City of Anaheim	\$25,147
City of Fontana	\$19,231
City of Corona	\$18,764
City of Orange	\$16,920
City of Ontario	\$16,560
City of Moreno Valley	\$15,000
City of Riverside	\$14,052
City of Rancho Cucamonga	\$9,600
City of San Bernardino	\$9,506
City of Pomona	\$8,400

2018 CALPERS HEALTH OPTIONS

HEALTH PLANS	SEMI-MONTHLY PREMIUM
Anthem HMO Select - Employee	\$ 329.85
Anthem HMO Select - Employee +1	\$ 659.69
Anthem HMO Select - Family	\$ 857.60
Anthem HMO Traditional - Employee	\$ 367.54
Anthem HMO Traditional - Employee +1	\$ 735.08
Anthem HMO Traditional - Family	\$ 955.61
Blue Shield - Employee	\$ 347.99
Blue Shield - Employee + 1	\$ 695.97
Blue Shield - Family	\$ 904.76
Health Salud y Mas - Employee	\$ 230.78
Health Salud y Mas - Employee +1	\$ 461.56
Health Salud y Mas - Family	\$ 600.03
Health Net SmartCare - Employee	\$ 303.84
Health Net SmartCare - Employee +1	\$ 607.68
Health Net SmartCare - Family	\$ 789.99
Kaiser - Employee	\$ 333.40
Kaiser - Employee +1	\$ 666.80
Kaiser - Family	\$ 866.84
United HealthCare - Employee	\$ 308.33
United HealthCare - Employee +1	\$ 616.66
United HealthCare - Family	\$ 801.66
Pers Care - Employee	\$ 366.75
Pers Care - Employee +1	\$ 733.50
Pers Care - Family	\$ 953.55
Pers Choice - Employee	\$ 349.48
Pers Choice - Employee +1	\$ 698.96
Pers Choice - Family	\$ 908.65
Pers Select - Employee	\$ 327.37
Pers Select - Employee +1	\$ 654.74
Pers Select - Family	\$ 851.16

- Proposed medical allowance:
 - Employee - \$300.71 semi-monthly / \$7,217 annually
 - Employee+1 - \$601.42 semi-monthly / \$14,434 annually
 - Family - \$781.84 semi-monthly / \$18,764 annually
- Two health plans will allow for covering the entire family
- Does this benefit seem reasonable? Yes!
- Is the medical allowance competitive? Yes!
- In the private-sector, this generous benefit doesn't exist

4. TIER II MEDICAL DIFFERENCE – ARTICLE IV, SECTION 4.3.1(B)

- In addition to the City providing medical insurance to the employee, Tier II employees receive the difference between the cost of the health plan they elect and the cost of the second highest PERS family plan
 - Regardless of employee having dependents or not, difference is based on a family plan
 - Some employees elect a plan they don't need solely to get more in medical difference than they would by opting out
- City proposes to cap the Tier II Medical difference at:
 - \$4,200 /yr (Emp only)
 - \$8,400/yr (Emp + I)
 - \$11,400/yr (Family)

4. TIER II MEDICAL DIFFERENCE – ARTICLE IV, SECTION 4.3.1 (B) CONT'D

- Tier II employees currently receive a Medical Allowance that consists of:
 - Base Contribution Rate [as established by CalPERS], plus an amount equal to the difference between the Base Contribution Rate and the monthly premium for the second highest PERS family plan
- The excess of the Medical Allowance remaining after purchase of mandatory health coverage through PEHMCA may be allocated toward the purchase of other Cafeteria Plan benefits or it may be taken as a taxable cash payment, in accordance with the terms of the Cafeteria Plan
 - Medical difference in 2001 - \$363 to \$4,668 annually
 - Medical difference in 2017 - \$648 to \$19,252 annually
- How does this benefit compare?
 - Rare in public-sector and non-existent in private sector

2018 CALPERS HEALTH OPTIONS

- Potential employee premium contribution by plan if LBFO is implemented
- Based on 2017 Kaiser rates
- Informational handout provided to entire full-time workforce prior to this open enrollment cycle
- Many employees wisely adjusted their 2018 elections accordingly

HEALTH PLANS	SEMI-MONTHLY PREMIUM	MED DIFF* / OPT OUT **	EMPLOYEE PAYS***	COVERAGE LEVEL	MAX ANNUAL	MAX MONTHLY	MAX SEMI-MONTHLY
HEALTH CONTRIBUTION							
Anthem HMO Select - Employee	\$ 329.85		\$ (29.14)	Employee Only	\$7,217.00	\$ 601.42	\$ 300.71
Anthem HMO Select - Employee +1	\$ 659.69		\$ (58.27)	Employee +1	\$14,434.00	\$ 1,202.83	\$ 601.42
Anthem HMO Select - Family	\$ 857.60		\$ (75.76)	Family	\$18,764.00	\$ 1,563.67	\$ 781.84
MED DIFF							
Anthem HMO Traditional - Employee	\$ 367.54		\$ (66.83)	Employee Only	\$4,200.00	\$ 350.00	\$ 175.00
Anthem HMO Traditional - Employee +1	\$ 735.08		\$ (133.66)	Employee +1	\$8,400.00	\$ 700.00	\$ 350.00
Anthem HMO Traditional - Family	\$ 955.61		\$ (173.77)	Family	\$11,400.00	\$ 950.00	\$ 475.00
OPT OUT							
Blue Shield - Employee	\$ 347.99		\$ (47.28)	Employee Only	\$5,400.00	\$ 450.00	\$ 225.00
Blue Shield - Employee +1	\$ 695.97		\$ (94.55)	Employee +1	\$9,000.00	\$ 750.00	\$ 375.00
Blue Shield - Family	\$ 904.76		\$ (122.92)	Family	\$12,000.00	\$ 1,000.00	\$ 500.00
Health Salud y Mas - Employee	\$ 230.78	\$ 69.93					
Health Salud y Mas - Employee +1	\$ 461.56	\$ 139.86					
Health Salud y Mas - Family	\$ 600.03	\$ 181.81					
Health Net SmartCare - Employee	\$ 303.84		\$ (3.13)				
Health Net SmartCare - Employee +1	\$ 607.68		\$ (6.26)				
Health Net SmartCare - Family	\$ 789.99		\$ (8.15)				
Kaiser - Employee	\$ 333.40		\$ (32.69)				
Kaiser - Employee +1	\$ 666.80		\$ (65.38)				
Kaiser - Family	\$ 866.84		\$ (85.00)				
United HealthCare - Employee	\$ 308.33		\$ (7.62)				
United HealthCare - Employee +1	\$ 616.66		\$ (15.24)				
United HealthCare - Family	\$ 801.66		\$ (19.82)				
Pers Care - Employee	\$ 366.75		\$ (66.04)				
Pers Care - Employee +1	\$ 733.50		\$ (132.08)				
Pers Care - Family	\$ 953.55		\$ (171.71)				
Pers Choice - Employee	\$ 349.48		\$ (48.77)				
Pers Choice - Employee +1	\$ 698.96		\$ (97.54)				
Pers Choice - Family	\$ 908.65		\$ (126.81)				
Pers Select - Employee	\$ 327.37		\$ (26.66)				
Pers Select - Employee +1	\$ 654.74		\$ (53.32)				
Pers Select - Family	\$ 851.16		\$ (69.32)				
Porac - Employee	\$ 367.00		\$ (66.29)				
Porac - Employee +1	\$ 770.00		\$ (168.58)				
Porac - Family	\$ 985.00		\$ (203.16)				
Opt Out - Employee Only		\$ 225.00					
Opt Out - Employee +1		\$ 375.00					
Opt Out - Family		\$ 500.00					

* Payments for medical difference are considered taxable income and paid over 24 pay periods.

** Payments for opt out are considered taxable income and paid over 24 pay periods.

*** Deductions for medical premiums are taken over 24 pay periods.

5. MEDICAL INSURANCE OPT OUT– ARTICLE IV, SECTION 4.3.2

- Employees who 'Opt Out' of using the City's medical insurance receive a monthly allocation
- Current employer contribution is:
 - \$3,552/yr (Employee only)
 - \$7,104/yr (Employee + I)
 - \$9,240/yr (Family)
- City proposes to cap the employer contribution at:
 - \$5,400/yr (Employee only)
 - \$9,000/yr (Employee + I)
 - \$12,000/yr (Family)
- The cost of providing this benefit is less than the cost of providing medical insurance
- Increasing the monthly allocation may make it more appealing for employees to 'Opt Out'
 - Saves the City money

SUMMARY OF MEDICAL DIFFERENCE AND OPT OUT – CITYWIDE

Emp Group	Medical Difference		Opt Out		Grand Total per Pay Period	Annual Grand Total
	Total per Pay Period	Annual Total	Total per Pay Period	Annual Total		
CGEA	\$ 57,065.49	\$ 1,369,571.76	\$ 8,025.00	\$ 192,600.00	\$ 65,090.49	\$ 1,562,171.76
CSA	10,549.85	253,196.40	2,517.00	60,408.00	13,066.85	313,604.40
M&C/Exec	13,430.27	322,326.48	2,221.00	53,304.00	15,651.27	375,630.48
CPE/CPS	1,628.70	39,088.80	9,921.00	238,104.00	11,549.70	277,192.80
CFA	22,341.84	536,204.16	1,155.00	27,720.00	23,496.84	563,924.16
Total	\$ 105,016.15	\$ 2,520,387.60	\$ 23,839.00	\$ 572,136.00	\$ 128,855.15	\$ 3,092,523.60

Emp Group	Total Members	# Receiving Medical Diff	# Receiving Opt Out	Lowest Medical Diff (per Pay Period)	Average Medical Diff (per Pay Period)	Highest Medical Diff (per Pay Period)	Highest Medical Diff (Annually)
CGEA	227	136	25	\$ 26.91	\$ 419.60	\$ 802.17	\$ 19,252.08
CSA	40	24	7	\$ 26.91	\$ 439.58	\$ 764.02	\$ 18,336.48
M&C/Exec	61	27	6	\$ 26.91	\$ 503.96	\$ 739.13	\$ 17,739.12
CPE/CPS	155	11	26	\$ 73.88	\$ 148.06	\$ 206.40	\$ 4,953.60
CFA	95	68	3	\$ 15.96	\$ 328.56	\$ 802.17	\$ 19,252.08
Total	578	266	67				

Current Medical Opt Out (per Pay Period)	
Employee	\$ 148.00
Employee + 1	\$ 296.00
Family	\$ 385.00



Position	Health Plan	Per Pay Period	Annual
ANIMAL CONTROL SUPERVISOR	T3 MISC BLUESHIELD FAMILY	0.00	0.00
PLANNING MANAGER	T1 BLUE SHIELD EMP ONLY	0.00	0.00
POLICE RECORDS SUPERVISOR	T1 KAISER FAMILY	0.00	0.00
PUBLIC SAFETY DISPATCH SUPER	T1 KAISER EMP ONLY	0.00	0.00
PUBLIC SAFETY DISPATCH SUPER	T1 KAISER FAMILY	0.00	0.00
PURCHASING MANAGER	T3 MISC UNITED HLTH EMP+ I	0.00	0.00
RECREATION SUPERVISOR	T3 MISC KAISER EMP+ I	0.00	0.00
SR ENGINEER	T3 MISC KAISER EMP+ I	0.00	0.00
SR PLANNER	T1 BLUE SHIELD FAMILY	0.00	0.00
WATER RESOURCES SUPERVISOR	T3 MISC BLUESHIELD EMP ONLY	0.00	0.00
DISTRICT ENGINEER	T2 MISC BLUE SHIELD FAMILY	26.91	645.84
LIBRARY SUPERVISOR	T2 MISC PERS CHOICE FAMILY	110.14	2,643.36
ADMIN SRVS ANALYST II	T2 MISC KAISER FAMILY	259.50	6,228.00
CONSTRUCTION SUPERINTENDENT	T2 MISC KAISER FAMILY	259.50	6,228.00
DWP CUSTOMER CARE SUPERVISOR	T2 MISC KAISER FAMILY	259.50	6,228.00
MAINTENANCE SUPERVISOR	T2 MISC KAISER FAMILY	259.50	6,228.00
PUBLIC SAFETY DISPATCH SUPER	T2 MISC KAISER FAMILY	259.50	6,228.00
PUBLIC WORKS PROGRAM MANAGER	T2 MISC KAISER FAMILY	259.50	6,228.00
UTILITIES PROJECT MANAGER	T2 MISC KAISER FAMILY	259.50	6,228.00
FLEET SERVICES SUPERVISOR	T2 MISC BLUE SHIELD EMP+ I	260.45	6,250.80
MAINTENANCE MANAGER II	T2 MISC BLUE SHIELD EMP+ I	260.45	6,250.80
PUBLIC SAFETY DISPATCH SUPER	T2 MISC BLUE SHIELD EMP+ I	260.45	6,250.80
ADMINISTRATIVE SERVICES MGR 2	MEDICAL OPT OUT - EMP+ I	296.00	7,104.00
EMERGENCY SERVICES COORDINATOR	MEDICAL OPT OUT - EMP+ I	296.00	7,104.00
CHIEF RECLAMATIONS OPERATOR	MEDICAL OPT OUT - FAMILY	385.00	9,240.00
SR ENGINEER	MEDICAL OPT OUT - FAMILY	385.00	9,240.00
SR ENGINEER TRAFFIC	MEDICAL OPT OUT - FAMILY	385.00	9,240.00
SUPPORT SERVICES MANAGER	MEDICAL OPT OUT - FAMILY	385.00	9,240.00
TRANSPORTATION PLANNING SUPRVS	MEDICAL OPT OUT - FAMILY	385.00	9,240.00
BUSINESS SUPERVISOR	T2 MISC KAISER EMP+ I	439.36	10,544.64

CSA MEMBERS RECEIVING MEDICAL DIFFERENCE/ OPT OUT (BI-MONTHLY)

Range	# of Emp	%
\$0 - \$0	10	25%
\$1 - \$99	1	3%
\$100 - \$199	1	3%
\$200 - \$299	12	30%
\$300 - \$399	5	13%
\$400 - \$499	1	3%
\$500 - \$599	0	0%
\$600 - \$699	4	10%
\$700 - \$799	6	15%
\$800 - \$899	0	0%



Position	Health Plan	Per Pay Period	Annual
PARKS SUPERINTENDENT	T2 MISC PERS CARE EMP ONLY	637.78	15,306.72
FINANCE/CDBG MANAGER	T2 MISC BLUE SHIELD EMP ONLY	649.67	15,592.08
LIBRARY SUPERVISOR	T2 MISC BLUE SHIELD EMP ONLY	649.67	15,592.08
MANAGEMENT ANALYST	T2 MISC BLUE SHIELD EMP ONLY	649.67	15,592.08
RECREATION SUPERVISOR	T2 MISC ANTHEM SEL EMP ONLY	709.38	17,025.12
BLDING OFFICIAL/BLDING INS MGR	T2 MISC KAISER EMP ONLY	739.13	17,739.12
PUBLIC WORKS INSPECTION SUPERV	T2 MISC KAISER EMP ONLY	739.13	17,739.12
SR ENGINEER	T2 MISC KAISER EMP ONLY	739.13	17,739.12
CHIEF WATER OPERATOR	T2 MISC UNTD HLTH EMP ONLY	764.02	18,336.48
SR ENGINEER	T2 MISC UNTD HLTH EMP ONLY	764.02	18,336.48
Grand Total		\$ 12,732.86	\$ 305,588.64

CSA MEMBERS RECEIVING MEDICAL DIFFERENCE/ OPT OUT (BI-MONTHLY)

Range	# of Emp	%
\$0 - \$0	10	25%
\$1 - \$99	1	3%
\$100 - \$199	1	3%
\$200 - \$299	12	30%
\$300 - \$399	5	13%
\$400 - \$499	1	3%
\$500 - \$599	0	0%
\$600 - \$699	4	10%
\$700 - \$799	6	15%
\$800 - \$899	0	0%

# of CSA Employees as of PR 16/17	40
# receiving opt out	7
# receiving medical difference	23
# receiving "Cash-in-Lieu"	30
% receiving "Cash-in-Lieu"	75.0%

Total Opt Out	\$ 2,517.00
Total Med Diff	\$ 10,215.86
Lowest Med Diff	\$ 26.91
Average Med Diff	\$ 424.43
Highest Med Diff	\$ 764.02

CSA Employee Count by Tier Authorized as of 10/6/17 *

Tier	Count	Percentage
I	8	19.0%
II	22	52.4%
III	12	28.6%
Grand Total	42	100.0%

* Includes 4 vacancies in tier III.

6. CREATE TIER IV

- Create a new tier to reduce benefits and save money
 - Cap medical allowance at \$947 per month
 - No deferred compensation benefit
 - No retirement health savings benefit
 - No flex allowance
- Estimated savings over four years, \$55K
- How does this new tier compare?

City	Medical Allowance	Flex Allowance	Def Comp Match	Def Comp Contribution	RHS Contribution
City of Fullerton	\$36,716	\$857	\$0	\$0	\$0
City of Anaheim	\$25,147	\$672	\$0	\$0	Based on position
City of Ontario	\$16,560	\$1,718	\$0	\$2,400	\$0
City of Fontana	\$19,231	\$0	\$0	\$0	\$0
City of Orange	\$16,920	\$0	\$0	Based on position	\$0
City of Moreno Valley	\$15,000	Based on position	\$0	\$0	\$900
City of Riverside	\$14,052	\$0	\$900	\$0	\$0
City of Corona	\$11,363	\$0	\$0	\$0	\$0
City of Rancho Cucamonga	\$9,600	\$1,466	\$0	Based on position	\$0
City of Pomona	\$8,400	\$1,200	\$0	\$0	\$0
City of San Bernardino	\$9,506	\$0	\$0	\$0	\$0

7. FLEX SPENDING ALLOWANCE– ARTICLE IV, SECTION 4.2

- City provides an annual allowance of \$1,500
- Benefit was deferred during the Great Recession – 2012 thru 2015
 - Reinstated January 1, 2016
- Eliminating it will save the City \$60,000 annually
- How does this benefit compare?

City	Flexible Benefit Allowance Cost
City of Ontario	\$1,718
City of Rancho Cucamonga	\$1,466
City of Pomona	\$1,200
City of Fullerton	\$857
City of Anaheim	\$672
City of Moreno Valley	Based on position
City of Corona	\$0
City of Fontana	\$0
City of Orange	\$0
City of Riverside	\$0
City of San Bernardino	\$0

8. CERTIFICATE PAY – ARTICLE XII, SECTION 12.1

- City provides an increase of 5% and 15% to the base salary for Certification pay
 - Convert 5% to \$3,765 per year for Emergency Medical Dispatch certificate
 - Convert 15% to \$16,405 per year for Grade 5 certificate
- Flat dollar amount was determined by taking the average compensation for CSA members
 - Fair and reasonable
- How does this benefit compare?
 - Not part of total compensation survey used in comparing with other cities

9. SPANISH PAY - ARTICLE XII, SECTION 12.5

- City currently provides an increase of 4% to the base pay to eligible employees who can communicate in Spanish
- The City proposes to convert Spanish pay from a percentage-based pay to a flat amount based on unit average
- Convert 4% to flat amount of \$3,520/yr (unit average)
- The City proposes to rename the benefit as “Bilingual Pay”
- Converting to a flat dollar amount mitigates the cost of a COLA
- Flat dollar amount was determined by taking the average compensation for CSA members
 - Fair and reasonable
- How does this benefit compare?
 - Not part of total compensation survey used in comparing with other cities

10. TUITION REIMBURSEMENT - ARTICLE IV, SECTION 4.5.4

- City provides financial reimbursement for tuition and textbooks for college courses
 - In most cases, reimbursed at the Cal State rate with no limit on total reimbursement
- The annual cost of this benefit is \$250,000 or more (Citywide)
 - Since 2000, 43 CSA employees have received tuition reimbursement
- Establish a cap that provides up to \$2,500 per year with a \$10,000 lifetime cap
- Employees with existing approved plans would be grandfathered
- How does this benefit compare?

City	Tuition Reimbursement Undergraduate Cost
City of Fontana	\$9,120
City of Corona	\$2,500
City of Fullerton	\$2,500
City of Rancho Cucamonga	\$2,300
City of Moreno Valley	\$2,000
City of Orange	\$1,500
City of Pomona	\$1,000
City of Riverside	\$1,000
City of Ontario	\$800
City of Anaheim	\$500
City of San Bernardino	\$375

II. ANNUAL LEAVE BUY-BACK - ARTICLE VII, SECTION 7.1.9

- Full-time employees accrue annual leave as follows:

<u>Years of Service</u>	<u>Post July, 1987 Hire:</u>		<u>Pre July, 1987 Hire:</u>	
	<u>Each Pay Period</u>	<u>Accrual Annual</u>	<u>Each Pay Period</u>	<u>Accrual Annual</u>
1-5	6.46	168 Hours	7.69	200 Hours
6-8	7.08	184 Hours	8.31	216 Hours
9-15	8.00	208 Hours	9.23	240 Hours
16+	9.54	248 Hours	10.77	280 Hours

- City allows for employees to receive pay in lieu of using annual leave
- City proposes to convert payment of annual leave to base hourly rate, no special compensations added to rate
- How does this benefit compare?
 - Not part of total compensation survey used in comparing with other cities
 - In the private sector unused vacation time is lost

12. COST OF LIVING ADJUSTMENT (COLA)

- City Council recognizes that CSA employees have not had an across-the-board COLA in ten years
 - However, Tier II employees have had an increase to their net pay if they receive medical difference, employees continued to receive step increases, some received large raises due to reclassifications and internal promotions, and everyone received an increase for the Employer Paid Member Contribution (EPMC) swap
 - Benefit costs increased by 15% from 2016 to 2017
- Corona's total compensation is by far the highest when compared to the comparable cities
 - Average salary is fourth highest and well above average
 - Average benefits are the highest by a wide margin, double the amount in some cases
- An adjustment to the salary and benefits needs to occur so that total compensation is right-sized
 - Benefits need to be reduced
 - Salary is already competitive, but will be increased under the City's proposal



BENEFIT COMPARISON – YEAR-OVER-YEAR GROWTH

	CSA Actual 15/16		NEGOTIATION INFORMATION 16/17		Difference
	Actuals	Average	Average of Positions	Comments / Calculation method	
HEALTH INSURANCE	\$ 537,617.29	\$ 10,541.52	\$ 12,220.26	Current employee elections	\$ 1,678.75
SPECIAL COMPENSATION	103,838.50	2,036.05	1,819.95	Current employees with FY 15/16 actuals	(216.10)
MEDICAL DIFFERENCE	224,595.40	4,403.83	6,012.79	Current employee elections	1,608.95
ANNUAL LEAVE BUYBACK	211,945.27	4,155.79	3,839.43	Current employees, using FY 16/17 actuals (most recent data)	(316.36)
TIERED RHS BENEFITS	17,100.00	335.29	457.14	Budgeted positions, tier II and III	121.85
OPT OUT	53,987.00	1,058.57	1,438.29	Current employee elections	379.72
SECTION 125 FLEX PLAN	66,889.09	1,311.55	1,500.00	Budgeted positions	188.45
LONGEVITY	62,700.00	1,229.41	1,266.67	Current employees' longevity eligibility	37.25
LIFE INSURANCE	38,482.25	754.55	826.45	Calculated on base pay, at top step	71.90
BILINGUAL PAY	29,144.63	571.46	335.21	Current employees receiving benefit, calculated at top step	(236.25)
EDUCATION REIMBURSEMENT	20,429.15	400.57	486.40	Current employees with FY 15/16 actuals	85.83
SPECIAL DUTY PAY	79,021.16	1,549.43	2,003.48	Current employees with FY 15/16 actuals	454.04
DEFERRED COMP MATCH	54,150.00	1,061.76	1,900.00	Budgeted positions	838.24
TIERED DEFERRED COMP	18,600.00	364.71	457.14	Budgeted positions, tier II and III	92.44
Subtotal	\$ 1,518,499.74				
# of Employees	51.0	51.0	42.0		
Average	\$ 29,774.50	\$ 29,774.50	\$ 34,563.21		\$ 4,788.71
Additional employer costs not included above:					
PERS	\$ 1,559,973.00	\$ 30,587.71	\$ 32,930.31	Calculated on all items subject to PERS	\$ 2,342.60
Medicare	154,609.92	3,031.57	3,508.40	Calculated on all items subject to Medicare	476.84
Short Term Disability	10,915.91	214.04	258.88	Calculated on base pay, at top step	44.84
Long Term Disability	21,623.49	423.99	512.81	Calculated on base pay, at top step	88.82
Workers Comp	154,552.61	3,030.44	5,314.88	Calculated on base pay plus special compensation and bilingual	2,284.44
Unemployment Insurance	7,966.88	156.21	176.69	Calculated on all items subject to Unemployment Insurance	20.48
Safety Shoes	1,183.36	23.20	37.50	Based on eligible positions	14.30
Uniform Allowance	11,880.00	232.94	306.67	Based on eligible positions	73.73
Subtotal employer costs	\$ 1,922,705.17	\$ 37,700.10	\$ 43,046.14		\$ 5,346.04
Grand total	\$ 3,441,204.91	\$ 67,474.61	\$ 77,609.36		\$ 10,134.75
# of Employees	51.0	51.0	42.0		
Average	\$ 67,474.61				

15% increase
year-over-year

Comparability Data

TOTAL COMPENSATION

CSA's MOU does not define total compensation. The following categories were used in the analysis, which is the same as CGEA.

- Salary and wages
- Retirement benefits
- Medical premiums
- Reimbursement programs for eligible expenses
- Life insurance premiums
- Short-disability premiums
- Long-term disability premiums
- Uniform allowances
- Longevity pay
- Deferred compensation amounts paid by the city
- State disability insurance premiums

BENCHMARK POSITIONS

- Accounting Supervisor
 - Position is no longer a member of CSA - moved to Management & Confidential
- Planning Manager
- Parks Supervisor
 - Parks Superintendent is the active position instead of Parks Supervisor
 - Survey reflects Parks Superintendent data
- Library Division Manager
 - Library Services Manager in the City's Position Library
 - Position not funded

SURVEYED CITIES

- Anaheim
- Fontana
- Fullerton
- Moreno Valley
- Ontario
- Orange
- Pomona
- Rancho Cucamonga
- Riverside
- San Bernardino

City	Average Salary	Average Benefits	Average Total Salary & Benefits
City of Anaheim	\$ 121,694.25	\$ 55,082.54	\$ 176,776.79
City of Corona	\$ 111,375.00	\$ 78,694.73	\$ 190,069.73
City of Fontana	\$ 94,591.44	\$ 49,830.98	\$ 144,422.42
City of Fullerton	\$ 94,875.00	\$ 59,917.63	\$ 154,792.63
City of Moreno Valley	\$ 123,691.26	\$ 52,795.40	\$ 176,486.66
City of Ontario	\$ 76,932.00	\$ 34,985.54	\$ 111,917.54
City of Orange	\$ 109,676.00	\$ 49,584.03	\$ 159,260.03
City of Pomona	\$ 114,234.00	\$ 30,552.75	\$ 144,786.75
City of Rancho Cucamonga	\$ 99,192.00	\$ 35,194.33	\$ 134,386.33
City of Riverside	\$ 94,077.00	\$ 43,889.64	\$ 137,966.64
City of San Bernardino	\$ 88,632.00	\$ 30,471.76	\$ 119,103.76
Median	\$ 99,192.00	\$ 49,584.03	\$ 144,786.75
% Above (Below) Median	10.94%	36.99%	23.82%
Mean	\$ 102,633.63	\$ 47,363.57	\$ 149,997.21
% Above (Below) Mean	7.85%	39.81%	21.08%

Health Benefits	Average	Corona	% Above (Below) Mean
Medical Allowance	\$17,573.53	\$22,176.60	20.76%
Flexible Benefit Allowance	\$1,281.50	\$1,500.00	14.57%

	Average	Corona	% Above (Below) Mean
Tuition Reimbursement	\$2,746.82	\$9,120.00	69.88%

- Average Salary – fourth highest, above median
- Average Benefits – highest, above median
- Total Compensation – highest, above median

SUMMARY OF SURVEY

2016 Survey Data

WHAT THE COMPARABLE DATA IS AND IS NOT

- Are the benchmark cities comparable?

Anaheim	Corona
Disneyland	No amusement park
Downtown Disney	Nothing similar
Angels	No Professional Sports
Ducks	No Professional Sports
Convention Center	No Convention Center
Hotels / Restaurants	Primarily independently owned establishments
Anaheim Packing House	Nothing similar
Anaheim Garden Walk	Nothing similar
Tourism	Nothing to speak of

- Not all comparable cities are full-service like City of Corona

- e.g., Rancho Cucamonga and Moreno Valley contract with Sheriff

- Benchmarked benefits -

- Not inclusive of all benefits provided to employees
 - Not inclusive of total benefit costs

- Required assumptions for comparison purposes are not always going to be reality

- Worst-case scenario used in survey (e.g., tuition)

- While useful for comparative purposes, data is not intended to show what the actual costs are

- Provides a fair apples-to-apples comparison, in the sense that it shows what an apple costs in each city, but does not take into account that there are also oranges

ACCOUNTING SUPERVISOR

	Salary	Benefits	Salary & Benefits
Median	\$90,000.00	\$49,415.42	\$141,850.58
% Above (Below) Median	0.66%	30.49%	12.27%
Mean	\$88,811.88	\$48,260.37	\$137,072.25
% Above (Below) Mean	1.97%	32.12%	15.23%

Class Title	Agency	Max Annual	Benefits Total	Total Salary & Benefits
Senior Accountant	City of Anaheim	\$ 102,288.00	\$50,500.55	\$152,788.55
Accounting Supervisor	City of Corona	\$ 90,600.00	\$71,093.66	\$161,693.66
Supervising Accountant	City of Fontana	\$ 92,435.16	\$49,415.42	\$141,850.58
Accounting Supervisor	City of Fullerton	\$ 90,000.00	\$59,104.48	\$149,104.48
N/A	City of Moreno Valley			
Senior Accountant	City of Ontario	\$ 81,444.00	\$35,773.04	\$117,217.04
N/A	City of Orange			
N/A	City of Pomona			
Senior Accountant	City of Rancho Cucamonga	\$ 83,040.00	\$31,651.41	\$114,691.41
Senior Accountant	City of Riverside	\$ 81,876.00	\$40,284.00	\$122,160.00
N/A	City of San Bernardino			

LIBRARY DIVISION MANAGER

	Salary	Benefits	Salary & Benefits
Median	\$97,428.00	\$48,311.86	\$142,845.76
% Above (Below) Median	21.46%	42.03%	31.12%
Mean	\$98,799.72	\$49,039.16	\$147,838.88
% Above (Below) Mean	20.36%	41.16%	28.72%

Class Title	Agency	Max Annual	Benefits Total	Total Salary & Benefits
Library Services Manager	City of Anaheim	\$ 107,402.04	\$51,708.45	\$159,110.49
Library Division Manager	City of Corona	\$ 124,056.00	\$83,342.27	\$207,398.27
N/A	City of Fontana			
Library Division Manager	City of Fullerton	\$ 84,636.00	\$58,209.76	\$142,845.76
N/A	City of Moreno Valley			
N/A	City of Ontario			
Senior Library Manager	City of Orange	\$ 105,120.00	\$48,311.86	\$153,431.86
Library Manager	City of Pomona	\$ 97,428.00	\$27,649.09	\$125,077.09
Library Services Manager	City of Rancho Cucamonga	\$ 86,436.00	\$32,396.32	\$118,832.32
Senior Librarian	City of Riverside	\$ 86,520.00	\$41,656.39	\$128,176.39
N/A	City of San Bernardino			

PARKS SUPERINTENDENT

	Salary	Benefits	Salary & Benefits
Median	\$84,921.60	\$42,906.45	\$130,330.10
% Above (Below) Median	12.59%	41.62%	23.63%
Mean	\$86,410.48	\$45,127.92	\$131,538.40
% Above (Below) Mean	11.06%	38.60%	22.92%

Class Title	Agency	Max Annual	Benefits Total	Total Salary & Benefits
Park Services Superintendent	City of Anaheim	\$ 118,410.96	\$54,308.71	\$172,719.67
Parks Superintendent	City of Corona	\$ 97,152.00	\$73,494.41	\$170,646.41
Parks & Landscape Supervisor	City of Fontana	\$ 82,867.20	\$47,571.49	\$130,438.69
Landscape Supervisor	City of Fullerton	\$ 77,304.00	\$56,986.79	\$134,290.79
Parks Maintenance Supervisor	City of Moreno Valley	\$ 87,246.60	\$42,567.39	\$129,813.99
Parks & Maintenance Supervisor	City of Ontario	\$ 72,420.00	\$34,198.04	\$106,618.04
Parks Maintenance Supervisor	City of Orange	\$ 86,976.00	\$43,245.51	\$130,221.51
N/A	City of Pomona			
Park/Landscape Maintenance Superintendent	City of Rancho Cucamonga	\$ 100,392.00	\$35,457.54	\$135,849.54
Park Supervisor	City of Riverside	\$ 72,480.00	\$37,507.29	\$109,987.29
Parks Maintenance Supervisor	City of San Bernardino	\$ 68,856.00	\$25,942.07	\$94,798.07

PLANNING MANAGER

	Salary	Benefits	Salary & Benefits
Median	\$132,366.00	\$56,652.79	\$192,236.18
% Above (Below) Median	0.99%	34.77%	12.83%
Mean	\$132,724.79	\$55,459.54	\$188,184.33
% Above (Below) Mean	0.72%	36.14%	14.67%

Class Title	Agency	Max Annual	Benefits Total	Total Salary & Benefits
Planning Services Manager	City of Anaheim	\$158,676.00	\$63,812.45	\$222,488.45
Planning Manager	City of Corona	\$133,692.00	\$86,848.57	\$220,540.57
Planning Manager	City of Fontana	\$108,471.96	\$52,506.04	\$160,978.00
Planning Manager	City of Fullerton	\$127,560.00	\$65,369.49	\$192,929.49
Planning Division Manager / Planning Official	City of Moreno Valley	\$160,135.92	\$63,023.41	\$223,159.33
N/A	City of Ontario			
Planning Manager	City of Orange	\$136,932.00	\$57,194.72	\$194,126.72
Development Services Manager	City of Pomona	\$131,040.00	\$33,456.40	\$164,496.40
Planning Manager	City of Rancho Cucamonga	\$126,900.00	\$41,272.03	\$168,172.03
City Planner/Planning Manager	City of Riverside	\$135,432.00	\$56,110.86	\$191,542.86
Planning Division Manager (U)	City of San Bernardino	\$108,408.00	\$35,001.45	\$143,409.45

SUMMARY

City	Average Salary	Average Benefits	Average Total Salary & Benefits
City of Anaheim	\$ 121,694.25	\$ 55,082.54	\$ 176,776.79
City of Corona	\$ 111,375.00	\$ 78,694.73	\$ 190,069.73
City of Fontana	\$ 94,591.44	\$ 49,830.98	\$ 144,422.42
City of Fullerton	\$ 94,875.00	\$ 59,917.63	\$ 154,792.63
City of Moreno Valley	\$ 123,691.26	\$ 52,795.40	\$ 176,486.66
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Median	\$ 99,192.00	\$ 49,584.03	\$ 144,786.75
% Above (Below) Median	10.94%	36.99%	23.82%
Mean	\$ 102,633.63	\$ 47,363.57	\$ 149,997.21
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Health Benefits	Average	Corona	% Above (Below) Mean
Medical Allowance	\$17,573.53	\$22,176.60	20.76%
Flexible Benefit Allowance	\$1,281.50	\$1,500.00	14.57%

	Average	Corona	% Above (Below) Mean
Tuition Reimbursement	\$2,746.82	\$9,120.00	69.88%

Actual Compensation



TRANSPARENT CALIF. - CATEGORY DEFINITION

				<i>Items not included on Transparent California</i>
Regular pay	Overtime pay	Other pay	Total benefits	Employer Costs
Base Pay Bilingual Pay EMD Pay Supervisor Grade 5 Tier I Off Salary Schedule Shift Pay	Overtime	Stand By Medicare EE portion Medical Difference Medical Opt Out Flex (if paid in cash) Longevity Uniform Allowance Annual Leave Buyback	PERS Health Premiums Deferred Comp Match Deferred Comp Tier II / III RHS - Retirement Health Svgs	Medicare (other than EE portion) Short Term Disability Long Term Disability Workers' Comp Unemployment Insurance Life Insurance Safety Shoes Annual Leave Exceeding Max Tuition Reimbursement



MAINTENANCE MANAGER II

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Edward Lockhart	Infrastructure Manager Corona, 2011	\$112,098	\$0	\$27,392	\$139,490	\$45,804	\$185,294		
Edward Lockhart	MAINTENANCE MANAGER Corona, 2012	\$116,727	\$277	\$26,396	\$143,400	\$50,926	\$194,326	4.9%	
Edward Lockhart	DWP MAINTENANCE MANAGER Corona, 2013	\$122,390	\$0	\$27,716	\$150,106	\$54,867	\$204,973	5.5%	
Edward Lockhart	DWP MAINTENANCE MANAGER Corona, 2014	\$132,270	\$0	\$30,439	\$162,709	\$53,033	\$215,742	5.3%	
Edward Lockhart	MAINTENANCE MANAGER II Corona, 2015	\$148,739	\$0	\$33,897	\$182,636	\$66,427	\$249,063	15.4%	
Edward Lockhart	MAINTENANCE MANAGER II Corona, 2016	\$143,269	\$0	\$21,728	\$164,997	\$70,119	\$235,117	-5.6%	26.9%

Source: Transparent California



DWP FINANCE AND ADMINISTRATION MANAGER

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Michael Teneyck	ELECTRIC MANAGER Corona, 2012	\$39,558	\$0	\$2,422	\$41,980	\$18,394	\$60,374	212.6%	
Michael Teneyck	DWP FINANCE AND ADMINIST Corona, 2013	\$124,143	\$0	\$7,465	\$131,608	\$57,134	\$188,742		
Michael Teneyck	DWP FINANCE AND ADMINIST Corona, 2014	\$133,693	\$0	\$10,001	\$143,694	\$54,966	\$198,660		
Michael Teneyck	DWP FINANCE AND ADMIN MA Corona, 2015	\$116,306	\$0	\$11,182	\$127,489	\$55,405	\$182,894		
Michael Teneyck	DWP FINANCE AND ADMINIST Corona, 2016	\$133,693	\$0	\$11,938	\$145,631	\$65,515	\$211,147	15.4%	11.9%

Source: Transparent California



UTILITIES PROJECT MANAGER

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Tracy L. Martin	Water Resources Supervisor Corona, 2011	\$85,175	\$0	\$14,921	\$100,096	\$42,960	\$143,056		
Tracy L. Martin	CUSTOMER SERVICE MANAGER Corona, 2012	\$96,309	\$0	\$13,517	\$109,826	\$48,280	\$158,106	10.5%	
Tracy L. Martin	DWP CUSTOMER SERVICE MAN Corona, 2013	\$105,181	\$0	\$13,120	\$118,301	\$53,425	\$171,726	8.6%	
Tracy L. Martin	DWP CUSTOMER CARE MANAC Corona, 2014	\$115,279	\$0	\$13,111	\$128,390	\$55,684	\$184,074	7.2%	
Tracy L. Martin	UTILITIES PROJECT MANAGER Corona, 2015	\$125,970	\$0	\$14,894	\$140,865	\$63,203	\$204,067	10.9%	
Tracy L. Martin	UTILITIES PROJECT MANAGER Corona, 2016	\$124,675	\$0	\$16,399	\$141,074	\$67,885	\$208,959	2.4%	46.1%

Source: Transparent California



CONSTRUCTION SUPERINTENDENT

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Eugene Silvas	Utilities Maintenance Crew Leader Corona, 2011	\$56,638	\$8,382	\$25,104	\$90,124	\$26,222	\$116,346		
Eugene Silvas	UTILITY CONSTRUCTION SUPERINTENDENT Corona, 2012	\$72,430	\$4,001	\$23,004	\$99,435	\$31,568	\$131,003	12.6%	
Eugene Silvas	UTILITY CONSTRUCTION SUPERINTENDENT Corona, 2013	\$82,581	\$0	\$28,198	\$110,779	\$38,879	\$149,658	14.2%	
Eugene Silvas	UTILITY CONSTRUCTION SUPERINTENDENT Corona, 2014	\$89,075	\$370	\$32,485	\$121,930	\$47,817	\$169,747	13.4%	
Eugene Silvas	CONSTRUCTION SUPERINTENDENT Corona, 2015	\$98,167	\$1,087	\$34,251	\$133,505	\$59,140	\$192,645	13.5%	
Eugene Silvas	CONSTRUCTION SUPERINTENDENT Corona, 2016	\$120,996	\$691	\$15,010	\$136,697	\$66,756	\$203,453	5.6%	74.9%

Source: Transparent California



CHIEF RECLAMATION OPERATOR

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Frank Jude Garza Jr	Chief Reclamations Operator Corona, 2011	\$99,112	\$0	\$31,018	\$130,130	\$54,183	\$184,313		
Frank Jude Garza Jr	CHIEF RECLAMATIONS OPERATOR Corona, 2012	\$99,116	\$0	\$33,502	\$132,618	\$57,815	\$190,433	3.3%	
Frank Jude Garza Jr	CHIEF RECLAMATIONS OPERATOR Corona, 2013	\$90,170	\$0	\$53,264	\$143,434	\$39,028	\$182,462	-4.2%	
Frank Jude Garza Jr	CHIEF RECLAMATIONS OPERATOR Corona, 2014	\$104,185	\$0	\$47,607	\$151,792	\$38,708	\$190,500	4.4%	
Frank Jude Garza Jr	CHIEF RECLAMATIONS OPERATOR Corona, 2015	\$108,194	\$0	\$40,778	\$148,971	\$63,975	\$212,946	11.8%	
Frank Jude Garza Jr	CHIEF RECLAMATION OPERATOR Corona, 2016	\$104,187	\$0	\$49,324	\$153,511	\$47,942	\$201,454	-5.4%	9.3%

Source: Transparent California



CHIEF WATER OPERATOR

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Justin T Amon	Senior Water Operator Corona, 2011	\$75,009	\$3,695	\$19,344	\$98,048	\$30,002	\$128,050	8.0% 23.3% 8.1% 11.9%	61.6%
Justin T Amon	CHIEF WATER OPERATOR Corona, 2012	\$79,548	\$500	\$24,054	\$104,102	\$34,253	\$138,355		
Justin T Amon	CHIEF WATER OPERATOR Corona, 2013	\$89,729	\$0	\$39,256	\$128,985	\$41,575	\$170,560		
Justin T Amon	CHIEF WATER OPERATOR Corona, 2014	\$97,818	\$0	\$43,437	\$141,255	\$43,175	\$184,430		
Justin T Amon	CHIEF WATER OPERATOR Corona, 2015	\$106,633	\$0	\$50,333	\$156,965	\$49,374	\$206,339		
Justin T Amon	CHIEF WATER OPERATOR Corona, 2016	\$104,185	\$0	\$51,113	\$155,298	\$51,675	\$206,973	0.3%	

Source: Transparent California



MAINTENANCE SUPERVISOR

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Kevin Stabile	Lead Water Maintenance Technician Corona, 2011	\$78,181	\$11,300	\$13,351	\$102,832	\$39,373	\$142,205	1.5% 0.8% 11.2% 13.2%	29.0%
Kevin Stabile	UTILITIES FACILITIES MAINTENANCE Corona, 2012	\$80,563	\$5,597	\$14,957	\$101,117	\$43,161	\$144,278		
Kevin Stabile	MAINTENANCE SUPERVISOR Corona, 2013	\$86,661	\$0	\$11,443	\$98,104	\$47,306	\$145,410		
Kevin Stabile	MAINTENANCE SUPERVISOR Corona, 2014	\$94,998	\$561	\$16,552	\$112,111	\$49,623	\$161,734		
Kevin Stabile	MAINTENANCE SUPERVISOR Corona, 2015	\$103,728	\$1,800	\$21,328	\$126,856	\$56,224	\$183,079		
Kevin Stabile	MAINTENANCE SUPERVISOR Corona, 2016	\$101,955	\$597	\$22,359	\$124,911	\$58,463	\$183,374	0.2%	

Source: Transparent California



BUSINESS SUPERVISOR

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
No Data	BUSINESS SUPERVISOR Corona, 2011	\$0	\$0	\$0	\$0	\$0	\$0	143.7% 6.4% 12.7% 4.8%	25.6%
Jacqueline Zukeran	BUSINESS SUPERVISOR Corona, 2012	\$32,033	\$0	\$3,134	\$35,167	\$16,303	\$51,470		
Jacqueline Zukeran	BUSINESS SUPERVISOR Corona, 2013	\$77,977	\$0	\$7,628	\$85,605	\$39,835	\$125,440		
Jacqueline Zukeran	BUSINESS SUPERVISOR Corona, 2014	\$85,465	\$0	\$6,393	\$91,858	\$41,561	\$133,419		
Jacqueline Zukeran	BUSINESS SUPERVISOR Corona, 2015	\$93,391	\$0	\$9,808	\$103,199	\$47,210	\$150,409		
Jacqueline Zukeran	BUSINESS SUPERVISOR Corona, 2016	\$94,612	\$867	\$9,904	\$105,382	\$52,188	\$157,571		

Source: Transparent California



DWP CUSTOMER CARE SUPERVISOR

Name	Job title	Regular pay	Overtime Pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
No Data	DWP CUSTOMER SERVICE SUPERVISOR Corona, 2011	\$0	\$0	\$0	\$0	\$0	\$0		
Robert Schunk	DWP CUSTOMER SERVICE SUPERVISOR Corona, 2012	\$14,560	\$0	\$836	\$15,396	\$7,266	\$22,662		
Robert Schunk	DWP CUSTOMER SERVICE SUPERVISOR Corona, 2013	\$77,084	\$0	\$7,525	\$84,609	\$40,188	\$124,797		
Robert Schunk	DWP CUSTOMER CARE SUPERVISOR Corona, 2014	\$84,478	\$0	\$5,463	\$89,941	\$42,046	\$131,987	5.8%	
Robert Schunk	DWP CUSTOMER CARE SUPERVISOR Corona, 2015	\$92,353	\$0	\$11,344	\$103,697	\$50,448	\$154,145	16.8%	
Robert Schunk	DWP CUSTOMER CARE SUPERVISOR Corona, 2016	\$93,521	\$0	\$10,237	\$103,759	\$52,360	\$156,118	1.3%	25.1%

Source: Transparent California



WATER RESOURCES SUPERVISOR

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
No Data	DWP CUSTOMER SERVICE SUPERVISOR Corona, 2011	\$0	\$0	\$0	\$0	\$0	\$0	33.9%	39.7%
No Data	DWP CUSTOMER SERVICE SUPERVISOR Corona, 2012	\$0	\$0	\$0	\$0	\$0	\$0		
No Data	DWP CUSTOMER SERVICE SUPERVISOR Corona, 2013	\$0	\$0	\$0	\$0	\$0	\$0		
Melinda Weinrich	WATER RESOURCES SUPERVISOR Corona, 2014	\$70,785	\$0	\$1,413	\$72,198	\$27,376	\$99,574		
Melinda Weinrich	WATER RESOURCES SUPERVISOR Corona, 2015	\$90,657	\$0	\$3,140	\$93,797	\$39,504	\$133,301		
Melinda Weinrich	WATER RESOURCES SUPERVISOR Corona, 2016	\$91,912	\$0	\$3,046	\$94,958	\$44,181	\$139,138	4.4%	

Source: Transparent California



PARKS SUPERINTENDENT

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Moses Cortez	Water Resources Technician II Corona, 2011	\$44,419	\$16,466	\$15,984	\$76,869	\$14,306	\$91,175	24.8% 5.9% 28.0% 4.4% 2.8%	81.7%
Moses Cortez	SENIOR WATER RESOURCES TE Corona, 2012	\$48,717	\$24,527	\$18,329	\$91,573	\$22,204	\$113,777		
Moses Cortez	PARK MAINTENANCE SUPERVIS Corona, 2013	\$57,402	\$26,859	\$11,561	\$95,822	\$24,718	\$120,540		
Moses Cortez	PARKS SUPERINTENDENT Corona, 2014	\$91,040	\$1,127	\$25,629	\$117,796	\$36,497	\$154,293		
Moses Cortez	PARKS SUPERINTENDENT Corona, 2015	\$89,177	\$2,013	\$29,834	\$121,023	\$40,119	\$161,142		
Moses Cortez	PARKS SUPERINTENDENT Corona, 2016	\$90,355	\$193	\$31,118	\$121,666	\$43,960	\$165,626		

Source: Transparent California



FLEET SERVICES SUPERVISOR

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Mark E Kaminski	FLEET SERVICES TECHNICIAN Corona, 2011	\$56,135	\$161	\$7,906	\$64,202	\$31,509	\$95,711		
Mark E Kaminski	FLEET SERVICES TECHNICIAN Corona, 2012	\$56,133	\$0	\$6,208	\$62,341	\$32,964	\$95,305	-0.4%	
Mark E Kaminski	FLEET SERVICES TECHNICIAN Corona, 2013	\$48,168	\$0	\$8,728	\$56,896	\$32,136	\$89,032	-6.6%	
Mark E Kaminski	FLEET SERVICES TECHNICIAN Corona, 2014	\$56,649	\$0	\$7,712	\$64,361	\$30,796	\$95,157	6.9%	
Mark E Kaminski	FLEET SERVICES TECHNICIAN Corona, 2015	\$61,103	\$468	\$9,997	\$71,567	\$36,835	\$108,402	13.9%	
Mark E Kaminski	FLEET SERVICES SUPERVISOR Corona, 2016	\$65,252	\$64	\$11,541	\$76,857	\$42,928	\$119,785	10.5%	25.2%

Source: Transparent California



PUBLIC WORKS PROGRAM MANAGER

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Dennis B. Ralls	Traffic Management Center Specialist Corona, 2011	\$76,396	\$3,038	\$10,377	\$89,811	\$38,876	\$128,687		
Dennis B. Ralls	TRAFFIC MANAGEMENT CENTER Corona, 2012	\$76,473	\$2,768	\$10,827	\$90,068	\$41,678	\$131,746	2.4%	
Dennis B. Ralls	ASSOCIATE TRAFFIC ENGINEER Corona, 2013	\$74,134	\$4,326	\$8,830	\$87,290	\$42,238	\$129,528	-1.7%	
Dennis B. Ralls	PUBLIC WORKS PROGRAM MANAGER Corona, 2014	\$86,792	\$3,264	\$11,001	\$101,057	\$47,166	\$148,223	14.4%	
Dennis B. Ralls	PUBLIC WORKS PROGRAM MANAGER Corona, 2015	\$92,232	\$0	\$19,028	\$111,261	\$51,618	\$162,878	9.9%	
Dennis B. Ralls	PUBLIC WORKS PROGRAM MANAGER Corona, 2016	\$93,308	\$1,488	\$19,626	\$114,422	\$56,502	\$170,924	4.9%	32.8%

Source: Transparent California



DISTRICT ENGINEER

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Gregory Watanabe	DISTRICT ENGINEER Corona, 2011	\$110,053	\$0	\$6,903	\$116,956	\$51,049	\$168,005	36.3%	
Tom Koper / Gregory Watanabe	DISTRICT ENGINEER Corona, 2012	\$129,722	\$0	\$34,347	\$164,069	\$64,880	\$228,949		
Tom Koper	DISTRICT ENGINEER Corona, 2014	\$133,693	\$0	\$27,480	\$161,173	\$62,071	\$223,244		
Tom Koper	DISTRICT ENGINEER Corona, 2013	\$123,297	\$0	\$26,672	\$149,969	\$62,563	\$212,532		
Tom Koper	DISTRICT ENGINEER Corona, 2015	\$138,834	\$0	\$29,692	\$168,526	\$68,598	\$237,124		

Source: Transparent California



SENIOR ENGINEER

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Linda Bazmi	Senior Engineer Corona, 2011	\$98,615	\$0	\$12,596	\$111,211	\$53,128	\$164,339		
Linda Bazmi	SENIOR ENGINEER Corona, 2012	\$98,623	\$0	\$8,509	\$107,132	\$54,580	\$161,712	-1.6%	
Linda Bazmi	SENIOR ENGINEER Corona, 2013	\$99,399	\$0	\$9,011	\$108,410	\$48,903	\$157,313	-2.7%	
Linda Bazmi	SENIOR ENGINEER Corona, 2014	\$103,665	\$0	\$22,731	\$126,396	\$33,582	\$159,978	1.7%	
Linda Bazmi	SR ENGINEER Corona, 2015	\$107,651	\$0	\$24,340	\$131,991	\$39,301	\$171,292	7.1%	
Linda Bazmi	SENIOR ENGINEER Corona, 2016	\$103,664	\$0	\$24,624	\$128,288	\$41,843	\$170,131	-0.7%	3.5%

Source: Transparent California



SENIOR ENGINEER

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Michele R Hindersin	ASSOCIATE ENGINEER Corona, 2011	\$83,646	\$0	\$17,746	\$101,392	\$32,675	\$134,067		
Michele R Hindersin	ASSOCIATE ENGINEER Corona, 2012	\$83,656	\$543	\$14,543	\$98,742	\$34,734	\$133,476	-0.4%	
Michele R Hindersin	ASSOCIATE ENGINEER Corona, 2013	\$84,314	\$0	\$15,237	\$99,551	\$36,411	\$135,962	1.9%	
Michele R Hindersin	ASSOCIATE ENGINEER Corona, 2014	\$80,493	\$666	\$15,088	\$96,247	\$32,011	\$128,258	-5.7%	
Michele R Hindersin	SENIOR ENGINEER Corona, 2015	\$83,640	\$0	\$18,131	\$101,771	\$37,723	\$139,494	8.8%	
Michele R Hindersin	SENIOR ENGINEER Corona, 2016	\$83,521	\$0	\$32,671	\$116,192	\$38,395	\$154,587	10.8%	15.3%

Source: Transparent California



SENIOR ENGINEER

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Bao Tran	ASSOCIATE UTILITY ENGINEER Corona, 2011	\$4,825	\$0	\$1,345	\$6,170	\$2,091	\$8,261	1485.9% 2.7% -6.5% 22.9%	21.6%
Bao Tran	ASSOCIATE UTILITY ENGINEER Corona, 2012	\$83,656	\$0	\$14,444	\$98,100	\$32,914	\$131,014		
Bao Tran	ASSOCIATE UTILITY ENGINEER Corona, 2013	\$84,313	\$0	\$16,369	\$100,682	\$33,858	\$134,540		
Bao Tran	UTILITY ENGINEER III Corona, 2014	\$81,171	\$0	\$14,176	\$95,347	\$30,509	\$125,856		
Bao Tran	UTILITY ENGINEER III FLEX Corona, 2015	\$96,522	\$0	\$17,105	\$113,627	\$41,072	\$154,699		
Bao Tran	UTILITY ENGINEER III FLEX Corona, 2016	\$97,157	\$490	\$16,924	\$114,571	\$44,712	\$159,283	3.0%	

Source: Transparent California



SENIOR ENGINEER – TRAFFIC

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
No Data	SENIOR ENGINEER-TRAFFIC Corona, 2011	\$0	\$0	\$0	\$0	\$0	\$0	10.3%	15.4%
No Data	SENIOR ENGINEER-TRAFFIC Corona, 2012	\$0	\$0	\$0	\$0	\$0	\$0		
Vikki Li	SENIOR ENGINEER-TRAFFIC Corona, 2013	\$84,660	\$2,980	\$14,855	\$102,495	\$35,652	\$138,147		
Vikki Li	SENIOR ENGINEER-TRAFFIC Corona, 2014	\$92,795	\$667	\$21,633	\$115,095	\$37,224	\$152,319		
Vikki Davtian	SENIOR ENGINEER-TRAFFIC Corona, 2015	\$101,467	\$0	\$21,380	\$122,847	\$43,497	\$166,345	9.2%	
Vikki Davtian	SENIOR ENGINEER-TRAFFIC Corona, 2016	\$102,304	\$0	\$25,547	\$127,851	\$47,933	\$175,784	5.7%	

Source: Transparent California



PUBLIC WORKS INSPECTION SUPERVISOR

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
No Data	Corona, 2011	\$0	\$0	\$0	\$0	\$0	\$0	218.3%	36.4%
Jeffrey Nelson	PW INSPECTION TECHNICIAN Corona, 2012	\$16,362	\$0	\$2,706	\$19,068	\$9,961	\$29,029		
Jeffrey Nelson	PW INSPECTION TECHNICIAN Corona, 2013	\$51,349	\$3,267	\$13,496	\$68,112	\$24,299	\$92,411		
Jeffrey Nelson	FACILITIES LOCATOR TECHNICIAN Corona, 2014	\$54,613	\$495	\$14,778	\$69,886	\$24,505	\$94,391		
Jeffrey Nelson	PUBLIC WORKS INSPECTOR II Corona, 2015	\$64,650	\$2,319	\$18,142	\$85,111	\$30,311	\$115,421		
Jeffrey Nelson	PUBLIC WORKS INSPECTION SUPERVISOR Corona, 2016	\$69,120	\$6,206	\$17,337	\$92,663	\$33,373	\$126,035	9.2%	

Source: Transparent California



PLANNING MANAGER

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Terri K. Manuel	PLANNING MANAGER Corona, 2011	\$127,185	\$0	\$18,381	\$145,566	\$51,819	\$197,385	-0.5% 1.7% 2.2% 7.2%	10.0%
Terri K. Manuel	PLANNING MANAGER Corona, 2012	\$127,188	\$0	\$15,343	\$142,531	\$53,836	\$196,367		
Terri K. Manuel	PLANNING MANAGER Corona, 2013	\$128,189	\$0	\$15,999	\$144,188	\$55,470	\$199,658		
Terri K. Manuel	PLANNING MANAGER Corona, 2014	\$133,693	\$0	\$20,695	\$154,388	\$49,741	\$204,129		
Terri K. Manuel	PLANNING MANAGER Corona, 2015	\$138,835	\$0	\$22,268	\$161,103	\$57,657	\$218,760		
Terri K. Manuel	PLANNING MANAGER Corona, 2016	\$133,693	\$0	\$22,234	\$155,927	\$61,174	\$217,101	-0.8%	10.0%

Source: Transparent California



ADMINISTRATIVE SERVICES MANAGER II

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Cynthia Lara	Redevelopment Housing/Leasing Manager Corona, 2011	\$107,249	\$0	\$26,120	\$133,369	\$39,203	\$172,572		
Cynthia Lara	HOUSING/LEASING MANAGER Corona, 2012	\$109,512	\$0	\$24,931	\$134,443	\$41,327	\$175,770	1.9%	
Cynthia Lara	ADMINISTRATIVE SERVICES MANAGER Corona, 2013	\$106,162	\$0	\$29,722	\$135,884	\$40,435	\$176,319	0.3%	
Cynthia Lara	ADMINISTRATIVE SERVICES MANAGER Corona, 2014	\$115,114	\$0	\$28,457	\$143,571	\$38,525	\$182,096	3.3%	
Cynthia Lara	ADMINISTRATIVE SERVICES MANAGER Corona, 2015	\$119,542	\$0	\$32,043	\$151,584	\$45,244	\$196,828	8.1%	
Cynthia Lara	ADMINISTRATIVE SERVICES MANAGER Corona, 2016	\$115,114	\$0	\$27,027	\$142,141	\$47,949	\$190,090	-3.4%	10.2%

Source: Transparent California



FINANCE / CDBG MANAGER

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Jennifer Schaefer	Redevelopment Finance/CDBG Manager Corona, 2011	\$106,234	\$0	\$19,631	\$125,865	\$40,067	\$165,932		
Jennifer Schaefer	FINANCE/CDBG MANAGER Corona, 2012	\$109,512	\$0	\$25,131	\$134,643	\$42,381	\$177,024	6.7%	
Jennifer Schaefer	FINANCE/CDBG MANAGER Corona, 2013	\$106,162	\$0	\$26,615	\$132,777	\$42,805	\$175,582	-0.8%	
Jennifer Schaefer	FINANCE/CDBG MANAGER Corona, 2014	\$115,114	\$0	\$22,292	\$137,406	\$42,194	\$179,600	2.3%	
Jennifer Schaefer	FINANCE/CDBG MANAGER Corona, 2015	\$119,541	\$0	\$23,838	\$143,380	\$49,573	\$192,952	7.4%	
Jennifer Schaefer	FINANCE / CDBG MANAGER Corona, 2016	\$115,114	\$0	\$24,439	\$139,553	\$53,454	\$193,007	0.0%	16.3%

Source: Transparent California



BUILDING INSPECTION MANAGER

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
No Data	Corona, 2011	\$0	\$0	\$0	\$0	\$0	\$0		
No Data	Corona, 2012	\$0	\$0	\$0	\$0	\$0	\$0		
No Data	Corona, 2013	\$0	\$0	\$0	\$0	\$0	\$0		
No Data	Corona, 2014	\$0	\$0	\$0	\$0	\$0	\$0		
Christopher Milosev	BUILDING INSPECTION MANAGER Corona, 2015	\$57,534	\$122	\$15,889	\$73,544	\$28,076	\$101,621		
Christopher Milosev	BUILDING INSPECTION MANAGER Corona, 2016	\$74,353	\$335	\$17,455	\$92,143	\$37,778	\$129,922	27.8%	27.8%

Source: Transparent California



DEPUTY BUILDING OFFICIAL / PLAN CHECK MANAGER

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Rebecca A Wisniewski	Plan Check Manager Corona, 2011	\$100,100	\$0	\$10,204	\$110,304	\$42,653	\$152,957	0.5%	12.2%
Rebecca A Wisniewski	DEPUTY BUILDING OFFICIAL/PL Corona, 2012	\$100,108	\$0	\$9,789	\$109,897	\$43,880	\$153,777		
Rebecca A Wisniewski	DEPUTY BUILDING OFFICIAL/PL Corona, 2013	\$100,896	\$0	\$9,531	\$110,427	\$45,399	\$155,826		
Rebecca A. Wisniewski	DEPUTY BUILDING OFFICIAL/PL Corona, 2014	\$105,229	\$0	\$13,330	\$118,559	\$40,620	\$159,179		
Rebecca A. Wisniewski	DEP. BLDG OFF/PLAN CHECK M Corona, 2015	\$109,277	\$0	\$14,911	\$124,188	\$47,086	\$171,273		
Rebecca A. Wisniewski	DEPUTY BUILDING OFFICIAL / P Corona, 2016	\$105,229	\$0	\$16,974	\$122,203	\$50,320	\$172,523	0.7%	

Source: Transparent California



ADMINISTRATIVE SERVICES ANALYST II

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Laura A Huerta	MANAGEMENT ANALYST Corona, 2011	\$75,592	\$0	\$9,107	\$84,699	\$39,382	\$124,081	-5.0% 12.0% 11.2% 8.5% -0.4%	34.7%
Laura A Huerta	MANAGEMENT ANALYST Corona, 2012	\$69,907	\$0	\$7,726	\$77,633	\$40,296	\$117,929		
Laura A Huerta	ADMINISTRATIVE SERVICES ANA Corona, 2013	\$75,896	\$0	\$12,566	\$88,462	\$43,632	\$132,094		
Laura A. Huerta	ADMINISTRATIVE SERVICES ANA Corona, 2014	\$85,702	\$0	\$13,706	\$99,408	\$47,475	\$146,883		
Laura A. Huerta	ADMINISTRATIVE SERVICES ANA Corona, 2015	\$89,510	\$0	\$17,969	\$107,480	\$51,914	\$159,393		
Laura A. Huerta	ADMINISTRATIVE SERVICES ANA Corona, 2016	\$86,197	\$0	\$18,921	\$105,118	\$53,704	\$158,822		

Source: Transparent California



LIBRARY SUPERVISOR

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Elizabeth Luscher	LIBRARY SUPERVISOR Corona, 2011	\$74,221	\$0	\$14,764	\$88,985	\$24,745	\$113,730	6.9% 3.0% 0.9% 8.6%	13.5%
Elizabeth Luscher	LIBRARY SUPERVISOR Corona, 2012	\$74,219	\$0	\$15,363	\$89,582	\$31,999	\$121,581		
Elizabeth Luscher	LIBRARY SUPERVISOR Corona, 2013	\$74,803	\$0	\$16,759	\$91,562	\$33,650	\$125,212		
Elizabeth Luscher	LIBRARY SUPERVISOR Corona, 2014	\$78,014	\$0	\$16,591	\$94,605	\$31,773	\$126,378		
Elizabeth Luscher	LIBRARY SUPERVISOR Corona, 2015	\$81,015	\$0	\$19,443	\$100,458	\$36,737	\$137,194		
Elizabeth Luscher	LIBRARY SUPERVISOR Corona, 2016	\$77,647	\$0	\$20,820	\$98,467	\$39,548	\$138,015	0.6%	

Source: Transparent California



LIBRARY SUPERVISOR

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Chris Tina Smith	LIBRARY SUPERVISOR Corona, 2011	\$74,221	\$0	\$11,331	\$85,552	\$40,372	\$125,924		
Chris Tina Smith	LIBRARY SUPERVISOR Corona, 2012	\$74,219	\$0	\$11,573	\$85,792	\$41,509	\$127,301	1.1%	
Chris Tina Smith	LIBRARY SUPERVISOR Corona, 2013	\$74,803	\$0	\$11,061	\$85,864	\$45,028	\$130,892	2.8%	
Chris Tina Smith	LIBRARY SUPERVISOR Corona, 2014	\$78,014	\$0	\$10,118	\$88,132	\$44,467	\$132,599	1.3%	
Chris Tina Smith	LIBRARY SUPERVISOR Corona, 2015	\$95,572	\$0	\$15,783	\$111,356	\$53,218	\$164,573	24.1%	
Chris Tina Smith	LIBRARY SUPERVISOR Corona, 2016	\$78,016	\$0	\$12,186	\$90,202	\$52,670	\$142,872	-13.2%	12.2%

Source: Transparent California



RECREATION SUPERVISOR

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Ashley J Wysocki	RECREATION COORDINATOR Corona, 2011	\$54,995	\$0	\$10,812	\$65,807	\$27,146	\$92,953	3.9% 11.6% 11.3% 16.7% 2.1%	48.1%
Ashley J Wysocki	RECREATION COORDINATOR Corona, 2012	\$56,695	\$818	\$8,419	\$65,932	\$30,643	\$96,575		
Ashley J Wysocki	RECREATION SUPERVISOR Corona, 2013	\$61,718	\$429	\$18,813	\$80,960	\$26,852	\$107,812		
Ashley J Wysocki	RECREATION SUPERVISOR Corona, 2014	\$70,223	\$816	\$20,426	\$91,465	\$28,581	\$120,046		
Ashley J Wysocki	RECREATION SUPERVISOR Corona, 2015	\$76,741	\$600	\$29,165	\$106,507	\$33,613	\$140,120		
Ashley J Wysocki	RECREATION SUPERVISOR Corona, 2016	\$76,093	\$0	\$30,009	\$106,101	\$36,957	\$143,059		

Source: Transparent California



RECREATION SUPERVISOR

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Irving Montenegro	ASSISTANT RECREATION COOP Corona, 2011	\$16,576	\$0	\$0	\$16,576	\$4,689	\$21,265	30.9%	70.4%
Irving Montenegro	RECREATION COORDINATOR Corona, 2012	\$40,962	\$662	\$11,196	\$52,820	\$19,052	\$71,872		
Irving Montenegro	RECREATION COORDINATOR Corona, 2013	\$48,651	\$5,924	\$15,322	\$69,897	\$24,153	\$94,050		
Irving Montenegro	RECREATION COORDINATOR Corona, 2014	\$53,331	\$2,108	\$19,968	\$75,407	\$23,487	\$98,894		
Irving Montenegro	RECREATION SUPERVISOR Corona, 2015	\$61,922	\$484	\$23,921	\$86,327	\$30,179	\$116,506		
Irving Montenegro	RECREATION SUPERVISOR Corona, 2016	\$64,904	\$0	\$22,975	\$87,880	\$34,609	\$122,488	5.1%	

Source: Transparent California



MANAGEMENT ANALYST

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Katherine Backus	OFFICE MANAGER Corona, 2011	\$57,824	\$0	\$16,938	\$74,762	\$24,440	\$99,202	2.5% 8.7% 8.4% 10.6%	29.9%
Katherine Backus	OFFICE MANAGER Corona, 2012	\$57,836	\$0	\$18,107	\$75,943	\$25,740	\$101,683		
Katherine Backus	MANAGEMENT ANALYST Corona, 2013	\$61,167	\$0	\$21,405	\$82,572	\$28,004	\$110,576		
Katherine Backus	MANAGEMENT ANALYST Corona, 2014	\$71,282	\$0	\$19,956	\$91,238	\$28,632	\$119,870		
Katherine Backus	MANAGEMENT ANALYST Corona, 2015	\$76,308	\$0	\$21,707	\$98,015	\$34,591	\$132,605		
Katherine Backus	MANAGEMENT ANALYST Corona, 2016	\$73,482	\$0	\$21,790	\$95,272	\$36,769	\$132,041	-0.4%	

Source: Transparent California



EMERGENCY SERVICES COORDINATOR

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Lynn M Mata	EMERGENCY SERVICES COORD Corona, 2011	\$83,001	\$0	\$14,137	\$97,138	\$35,628	\$132,766	2.6%	14.7%
Lynn M Mata	EMERGENCY SERVICES COORD Corona, 2012	\$83,240	\$1,591	\$12,691	\$97,522	\$38,729	\$136,251		
Lynn M Mata	EMERGENCY SERVICES COORD Corona, 2013	\$83,433	\$8,196	\$11,518	\$103,147	\$41,099	\$144,246		
Lynn M. Mata	EMERGENCY SERVICES COORD Corona, 2014	\$84,494	\$5,397	\$9,706	\$99,597	\$50,774	\$150,371		
Lynn M. Mata	EMERGENCY SERVICES COORD Corona, 2015	\$89,027	\$4,527	\$15,496	\$109,050	\$55,234	\$164,284		
Lynn M. Mata	EMERGENCY SERVICES COORD Corona, 2016	\$85,347	\$4,908	\$16,643	\$106,898	\$49,356	\$156,254	-4.9%	

Source: Transparent California



SUPPORT SERVICES MANAGER

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Lisa Lorton	POLICE RECORDS SUPERVISOR Corona, 2011	\$71,681	\$0	\$30,126	\$101,807	\$27,976	\$129,783	-2.9% 9.9% 11.8% 15.0%	45.8%
Lisa Lorton	POLICE RECORDS SUPERVISOR Corona, 2012	\$71,673	\$0	\$26,241	\$97,914	\$28,165	\$126,079		
Lisa Lorton	POLICE COMMUNICATIONS AN Corona, 2013	\$80,151	\$3,817	\$23,721	\$107,689	\$30,919	\$138,608		
Lisa Lorton	SUPPORT SERVICES ADMINISTR Corona, 2014	\$93,317	\$571	\$29,932	\$123,820	\$31,181	\$155,001		
Lisa Lorton	SUPPORT SERVICES MANAGER Corona, 2015	\$103,625	\$1,321	\$34,699	\$139,645	\$38,588	\$178,233		
Lisa Lorton	SUPPORT SERVICES MANAGER Corona, 2016	\$105,014	\$0	\$35,648	\$140,662	\$43,138	\$183,800	3.1%	

Source: Transparent California



POLICE RECORDS SUPERVISOR

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Silvia C Hernandez	POLICE RECORDS SUPERVISOR Corona, 2011	\$56,014	\$348	\$16,247	\$72,609	\$41,513	\$114,122		
Silvia C Hernandez	POLICE RECORDS SUPERVISOR Corona, 2012	\$66,194	\$0	\$13,195	\$79,389	\$45,409	\$124,798	9.4%	
Silvia C Hernandez	POLICE RECORDS SUPERVISOR Corona, 2013	\$62,206	\$420	\$24,056	\$86,682	\$45,412	\$132,094	5.8%	
Silvia C. Hernandez	POLICE RECORDS SUPERVISOR Corona, 2014	\$74,194	\$0	\$17,669	\$91,863	\$43,720	\$135,583	2.6%	
Silvia C. Hernandez	POLICE RECORDS SUPERVISOR Corona, 2015	\$78,235	\$0	\$26,617	\$104,852	\$50,084	\$154,936	14.3%	
Silvia C. Hernandez	POLICE RECORDS SUPERVISOR Corona, 2016	\$75,338	\$0	\$24,764	\$100,101	\$53,249	\$153,351	-1.0%	22.9%

Source: Transparent California



PUBLIC SAFETY DISPATCH SUPERVISOR

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
June M. Hartel	PUBLIC SAFETY DISPATCHER II Corona, 2011	\$55,037	\$23,119	\$13,426	\$91,582	\$35,281	\$126,863	19.9%	46.1%
June M. Hartel	PUBLIC SAFETY DISPATCHER II Corona, 2012	\$55,099	\$38,052	\$18,239	\$111,390	\$40,776	\$152,166		
June M. Hartel	PUBLIC SAFETY DISPATCHER II Corona, 2013	\$55,734	\$66,049	(\$6,326)	\$115,457	\$42,926	\$158,383		
June M. Casey	PUBLIC SAFETY DISPATCHER II Corona, 2014	\$57,790	\$42,756	\$22,305	\$122,851	\$38,598	\$161,449		
June M. Casey	PUBLIC SAFETY DISPATCH SUPERVISOR Corona, 2015	\$69,172	\$27,258	\$21,697	\$118,127	\$48,144	\$166,271		
June M. Casey	PUBLIC SAFETY DISPATCH SUPERVISOR Corona, 2016	\$70,846	\$38,062	\$23,506	\$132,414	\$52,873	\$185,287	11.4%	

Source: Transparent California



PUBLIC SAFETY DISPATCH SUPERVISOR

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Rene M Tarkington	PUBLIC SAFETY DISPATCH II Corona, 2011	\$54,330	\$11,915	\$11,650	\$77,895	\$33,352	\$111,247		
Rene M Tarkington	PUBLIC SAFETY DISPATCH SUPERVISOR Corona, 2012	\$54,579	\$9,960	\$12,786	\$77,325	\$36,913	\$114,238	2.7%	
Rene M Tarkington	PUBLIC SAFETY DISPATCH SUPERVISOR Corona, 2013	\$64,224	\$34,842	\$7,222	\$106,288	\$33,950	\$140,238	22.8%	
Rene M. Tarkington	PUBLIC SAFETY DISPATCH SUPERVISOR Corona, 2014	\$70,287	\$16,356	\$30,092	\$116,735	\$34,043	\$150,778	7.5%	
Rene M. Tarkington	PUBLIC SAFETY DISPATCH SUPERVISOR Corona, 2015	\$76,535	\$11,804	\$34,352	\$122,692	\$41,004	\$163,696	8.6%	
Rene M. Tarkington	PUBLIC SAFETY DISPATCH SUPERVISOR Corona, 2016	\$75,338	\$19,747	\$34,705	\$129,790	\$43,460	\$173,250	5.8%	51.7%

Source: Transparent California



PUBLIC SAFETY DISPATCH SUPERVISOR

Name	Job title	Regular pay	Overtime pay	Other pay	Total pay	Total benefits	Total pay & benefits	Year over Year Change	Cumulative Change
Hope A Young	PUBLIC SAFETY DISPATCH SUPERVISOR Corona, 2011	\$70,019	\$1,700	\$20,654	\$92,373	\$43,150	\$135,523		
Hope A Young	PUBLIC SAFETY DISPATCH SUPERVISOR Corona, 2012	\$70,171	\$3,683	\$19,382	\$93,236	\$46,314	\$139,550	3.0%	
Hope A Young	PUBLIC SAFETY DISPATCH SUPERVISOR Corona, 2013	\$69,781	\$20,975	\$801	\$91,557	\$47,637	\$139,194	-0.3%	
Hope A. Young	PUBLIC SAFETY DISPATCH SUPERVISOR Corona, 2014	\$73,685	\$2,025	\$30,519	\$106,229	\$46,101	\$152,330	9.4%	
Hope A. Young	PUBLIC SAFETY DISPATCH SUPERVISOR Corona, 2015	\$77,040	\$6,976	\$33,630	\$117,646	\$51,075	\$168,721	10.8%	
Hope A. Young	PUBLIC SAFETY DISPATCH SUPERVISOR Corona, 2016	\$75,338	\$16,797	\$34,075	\$126,210	\$54,857	\$181,066	7.3%	29.8%

Source: Transparent California



SUMMARY OF ACTUAL COMPENSATION

- It is technically true that the workforce has not received an across-the-board COLA for some time
- However, the practical reality is that nearly everyone has experienced pay increases on both the regular pay line, and even more so in employee benefits
- Total compensation is up substantially over the past several years
- Corona has been, and continues to be, a very lucrative place to work for most members of CSA

Negotiations

NEGOTIATIONS TIMELINE

- April 2016
- April 27, 2016 – CSA #1
- July 20, 2016 – City #1
- July 25, 2016 – CSA Counter Proposal
- August 2, 2016 – City Counter Proposal
- August 2016 - Tentative Agreement Reached
- August 11, 2016 - Membership voted down Tentative Agreement
- *City conducted Food and Finance Educational Meeting for Employees*
- *City retained KPMG to conduct independent analysis of City's Finances*
- February 13, 2017
- March 23, 2017 - Food and Finance Educational Meeting for CSA members
- April 26, 2017 – CSA #3
- June 15, 2017 – City #3
- July 6, 2017 – CSA Response to City #3
- July 25, 2017 – City #4 (LBFO)
- August 17, 2017
- August 29, 2017 – CSA Comprehensive Counter Proposal
- August 30, 2017 – Declaration of Impasse



CITY OF CORONA AND CSA NEGOTIATIONS FOR A SUCCESSOR MOU

City's Proposal #4 (LBFO)	City					CSA's Counterproposal #3	CSA				
	Estimated Cost / (Savings) Year 1	Estimated Cost / (Savings) Year 2	Estimated Cost / (Savings) Year 3	Estimated Cost / (Savings) Year 4	Total Estimated Cost/ (Savings)		Estimated Cost / (Savings) Year 1	Estimated Cost / (Savings) Year 2	Estimated Cost / (Savings) Year 3	Estimated Cost / (Savings) Year 4	Total Estimated Cost/ (Savings)
1. Eliminate Comp Time Art. X, Sec. 10.2											
The City proposes to eliminate compensatory time off (CTO). Association members may elect, in lieu of overtime payment, to receive CTO which is calculated at a rate of 1.5 hours for each hour for which overtime is required. In addition, Tier I employees CTO calculation includes their base pay and 3% off-salary-schedule pay combined. Under the City's proposal, employees will be paid for all hours worked and will be ineligible to bank compensatory time in lieu of receiving overtime pay.	0	0	0	0	\$ -	CSA Response: Agree.	0	0	0	0	\$ -
2. Pay Overtime for "time worked" instead of "time in paid status" Art. X, Sec. 10.1											
The City proposes to pay overtime for time worked. Define overtime as "time worked" and not "time in paid status." Current "time in paid status" allows an employee to take vacation, sick leave, jury duty and annual leave as a portion of the 40 hours worked and to qualify for overtime pay after 40 hours in paid status. Under FLSA minimum, only hours actually worked count toward OT. Hours worked in excess of 40 hours to be paid at 1.5 times the regular rate and are not Persable.	(5,800)	(5,800)	(5,800)	(5,800)	\$ (23,200)	CSA Response: Agree.	(5,800)	(5,800)	(5,800)	(5,800)	\$ (23,200)
3. Cap Medical Allowance Art. IV, Sec. 4.3.1											
City proposes cap the employer contribution at \$18764/yr (Family), \$14434/yr (Employee +1), and \$7217/yr (Emp only).	(51,765)	(77,070)	(105,595)	(135,835)	\$ (370,265)	CSA Response: Agree to cap the employer contribution for Tier II and Tier III to a rate equivalent of the 2018 Kaiser Family Rate. Cost share increases 50/50.	(7,095)	(17,740)	(25,170)	(33,225)	\$ (83,230)



CITY OF CORONA AND CSA NEGOTIATIONS FOR A SUCCESSOR MOU

City's Proposal #4 (LBFO)	City					CSA's Counterproposal #3	CSA				
	Estimated Cost / (Savings) Year 1	Estimated Cost / (Savings) Year 2	Estimated Cost / (Savings) Year 3	Estimated Cost / (Savings) Year 4	Total Estimated Cost/ (Savings)		Estimated Cost / (Savings) Year 1	Estimated Cost / (Savings) Year 2	Estimated Cost / (Savings) Year 3	Estimated Cost / (Savings) Year 4	Total Estimated Cost/ (Savings)
4. Cap Tier II Medical Difference Art. IV, Sec. 4.3.1(B)											
Cap the Tier II Medical difference at \$11400/yr (Family), \$8400/yr (Emp +1), and \$4200 (Emp only). Tier II employees currently receive a Medical Allowance that consists of (1) the Base Contribution Rate [as established by CalPERS], plus (2) an amount equal to the difference between the Base Contribution Rate and the monthly premium for the second highest PERS family plan. The excess of the Medical Allowance remaining after purchase of mandatory health coverage through PEHMCA may be allocated toward the purchase of other Cafeteria Plan benefits or it may be taken as a taxable cash payment , in accordance with the terms of the Cafeteria Plan.	(138,685)	(150,120)	(162,250)	(175,105)	\$ (626,160)	CSA Response: In 2018 cap at 2017 rate and reduced by 1/3, in 2019 reduced by 1/3, in Jan 2020 reduced by the final 1/3 (removed at this time). Starting July 2021 \$3000 per year in RHS for all Tier II members.	(49,300)	(149,585)	(250,820)	(214,075)	\$ (663,780)
5. Increase the Medical Insurance Opt Out Benefit, Article IV, Sec. 4.3.2											
The City proposes to increase the opt out benefit to \$12000/yr (Family), \$9000/yr (Emp +1), and \$5400/yr (Emp only). Please note: updated to reflect 1.1.18 effective date.	9,065	18,140	18,140	18,140	\$ 63,485	CSA Response: Agree.	9,065	18,140	18,140	18,140	\$ 63,485



CITY OF CORONA AND CSA NEGOTIATIONS FOR A SUCCESSOR MOU

City's Proposal #4 (LBFO)	City					CSA's Counterproposal #3	CSA				
	Estimated Cost / (Savings)	Estimated Cost / (Savings)	Estimated Cost / (Savings)	Estimated Cost / (Savings)	Total Estimated Cost/ (Savings)		Estimated Cost / (Savings)	Estimated Cost / (Savings)	Estimated Cost / (Savings)	Estimated Cost / (Savings)	Total Estimated Cost/ (Savings)
	Year 1	Year 2	Year 3	Year 4			Year 1	Year 2	Year 3	Year 4	
6. Create a Tier IV											
The City proposes to Cap Medical Allowance \$946.92/mo for family coverage and employee + 1 (monthly rate is currently the equivalent to lowest Emp +1 plan) (\$11363.04/yr) and for employee only \$473.45/mo (\$5681.40/yr), no deferred compensation quarterly benefit, no retirement health savings quarterly benefit, no flex allowance. Please note: updated for medicare contributions.	(12,070)	(12,570)	(14,350)	(16,250)	\$ (55,240)	CSA Response: Agree.	(12,070)	(12,570)	(14,350)	(16,250)	\$ (55,240)
7. Eliminate Flex Spending Art. IV, Sec. 4.2											
The City proposes to eliminate the Flex Spending Allowance. The City currently provides an annual allowance in the amount of \$1,500 to be used for the purchase of nontaxable benefits and/or taxable benefits offered under the City's Cafeteria Plan. Association members forfeited the benefit for the calendar years 2012, 2013, 2014, and 2015.	(60,000)	(60,000)	(60,000)	(60,000)	\$ (240,000)	CSA Response: Agree.	(60,000)	(60,000)	(60,000)	(60,000)	\$ (240,000)
8. Modify/Limit Certificate Pay Art. XII, Sec. 12.1											
The City proposes to convert assignment pay to a flat amount per payroll period and do away with payments based on percentages, which increases total Persable compensation.Emergency Medical Dispatch Certificate to \$3765/yr (unit average). Grade 5 \$16405/yr (unit average). Please note: revised for PERS calcuations.	1,855	1,865	1,875	1,890	\$ 7,485	CSA Response: Agree.	1,855	1,865	1,875	1,890	\$ 7,485



CITY OF CORONA AND CSA NEGOTIATIONS FOR A SUCCESSOR MOU

City's Proposal #4 (LBFO)	City					CSA's Counterproposal #3	CSA				
	Estimated Cost / (Savings) Year 1	Estimated Cost / (Savings) Year 2	Estimated Cost / (Savings) Year 3	Estimated Cost / (Savings) Year 4	Total Estimated Cost/ (Savings)		Estimated Cost / (Savings) Year 1	Estimated Cost / (Savings) Year 2	Estimated Cost / (Savings) Year 3	Estimated Cost / (Savings) Year 4	Total Estimated Cost/ (Savings)
9. Modify/Limit Spanish Pay Art. XII, Sec. 12.5											
The City proposes to convert Spanish pay from a percentage –based pay to a flat amount per payroll. The City currently pays 4% of base pay convert to \$3520/yr unit average (prior to taxes and other benefits). The City proposes to rename the benefit as “Bilingual Pay.” Please note: revised for PERS calcuatlions.	15	15	15	15	\$ 60	CSA Response: Agree.	15	15	15	15	\$ 60
10. Cap Tuition Reimbursement Art. IV, Sec. 4.5.4											
The City proposes to establish a cap on tuition reimbursement of \$2500/FY with a \$10000 Lifetime cap.	(9,964)	0	0	0	\$ (9,964)	CSA Response: Agree.	(9,964)	0	0	0	\$ (9,964)
11. Annual Leave Buy-back Calculated on Base Hourly Rate Only Art. VII, Sec. 7.1.9											
The City proposes to convert payment of annual leave to a base hourly rate. Please note: Revised ALBB cost savings, FY 17-18 already paid.	0	(6,425)	(6,425)	(6,425)	\$ (19,275)	CSA Response: Disagree.	0	0	0	0	\$ -
12. COLA											
The City proposes a 2% COLA. Please note: calculated as of July 2017 and revised for PERS calculations.	105,100	105,455	105,910	106,760	\$ 423,225	CSA Response: Agree. Please note: effective January 2018.	53,910	105,455	105,910	106,760	\$ 372,035
13. Two year contract											
Contract to end June 30, 2019.						CSA Response: Disagree. Contract expiring June 30, 2021 - four year contract.					



CITY OF CORONA AND CSA NEGOTIATIONS FOR A SUCCESSOR MOU

City's Proposal #4 (LBFO)	City					CSA's Counterproposal #3	CSA				
	Estimated Cost / (Savings) Year 1	Estimated Cost / (Savings) Year 2	Estimated Cost / (Savings) Year 3	Estimated Cost / (Savings) Year 4	Total Estimated Cost/ (Savings)		Estimated Cost / (Savings) Year 1	Estimated Cost / (Savings) Year 2	Estimated Cost / (Savings) Year 3	Estimated Cost / (Savings) Year 4	Total Estimated Cost/ (Savings)
CSA Items											
14. Call Out Pay, Art. XII, Sec. 12.2											
						CSA proposes the following titles to receive Call-Out Pay: Animal Control Supervisor, Chief Reclamations Operator, Chief Water Operator, City Traffic Engineer, Construction Superintendent, Environmental Compliance Supervisor, Maintenance Manager, Maintenance Supervisor, Operations Manager, Parks Superintendent, Police Records Supervisor, Public Safety Dispatch Supervisor, Public Works Program Manager, Public Works Inspection Supervisor, Recreation Supervisor, Support Services Manager, Traffic Signal Supervisor. Agree to clean up language in MOU.	(1,071)	(1,071)	(1,071)	(1,071)	\$ (4,284)
15. COLA + Cost Sharing											
						One time lump sum payment of \$2000 per member, paid in the first pay period of every November during the term of the agreement.	93,710	94,050	94,500	95,340	\$ 377,600

City Proposal #4 LBFO				
Year 1	Year 2	Year 3	Year 4	Total
Estimated two year cost/(savings)	(162,249)	(186,510)	(228,480)	(272,610)
				\$ (849,849)

CSA's Counterproposal #3				
Year 1	Year 2	Year 3	Year 4	Total
Estimated two year cost/(savings)	13,255	(27,241)	(136,771)	(108,276)
				\$ (259,033)

CURRENT PACKAGE

City	Average Salary	Average Benefits	Average Total Salary & Benefits
City of Corona	\$ 111,375.00	\$ 78,694.73	\$ 190,069.73
City of Anaheim	\$ 121,694.25	\$ 55,082.54	\$ 176,776.79
City of Moreno Valley	\$ 123,691.26	\$ 52,795.40	\$ 176,486.66
City of Orange	\$ 109,676.00	\$ 49,584.03	\$ 159,260.03
City of Fullerton	\$ 94,875.00	\$ 59,917.63	\$ 154,792.63
City of Pomona	\$ 114,234.00	\$ 30,552.75	\$ 144,786.75
City of Fontana	\$ 94,591.44	\$ 49,830.98	\$ 144,422.42
City of Riverside	\$ 94,077.00	\$ 43,889.64	\$ 137,966.64
City of Rancho Cucamonga	\$ 99,192.00	\$ 35,194.33	\$ 134,386.33
City of San Bernardino	\$ 88,632.00	\$ 30,471.76	\$ 119,103.76
City of Ontario	\$ 76,932.00	\$ 34,985.54	\$ 111,917.54
Median	\$ 99,192.00	\$ 49,584.03	\$ 144,786.75
% Above (Below) Median	10.94%	36.99%	23.82%
Mean	\$ 102,633.63	\$ 47,363.57	\$ 149,997.21
% Above (Below) Mean	7.85%	39.81%	21.08%

Health Benefits	Average	Corona	% Above (Below) Mean
Medical Allowance	\$ 17,573.53	\$ 22,176.60	20.76%
Flexible Benefit Allowance	\$ 1,281.50	\$ 1,500.00	14.57%

	Average	Corona	% Above (Below) Mean
Tuition Reimbursement	\$ 2,746.82	\$ 9,120.00	69.88%

UPDATED WITH LBFO**

City	Average Salary	Average Benefits	Average Total Salary & Benefits
City of Corona	\$ 113,602.50	\$ 67,975.08	\$ 181,577.58
City of Anaheim	\$ 121,694.25	\$ 55,082.54	\$ 176,776.79
City of Moreno Valley	\$ 123,691.26	\$ 52,795.40	\$ 176,486.66
City of Orange	\$ 109,676.00	\$ 49,584.03	\$ 159,260.03
City of Fullerton	\$ 94,875.00	\$ 59,917.63	\$ 154,792.63
City of Pomona	\$ 114,234.00	\$ 30,552.75	\$ 144,786.75
City of Fontana	\$ 94,591.44	\$ 49,830.98	\$ 144,422.42
City of Riverside	\$ 94,077.00	\$ 43,889.64	\$ 137,966.64
City of Rancho Cucamonga	\$ 99,192.00	\$ 35,194.33	\$ 134,386.33
City of San Bernardino	\$ 88,632.00	\$ 30,471.76	\$ 119,103.76
City of Ontario	\$ 76,932.00	\$ 34,985.54	\$ 111,917.54
Median	\$ 99,192.00	\$ 49,584.03	\$ 144,786.75
% Above (Below) Median	12.69%	27.06%	20.26%
Mean	\$ 102,836.13	\$ 46,389.06	\$ 149,225.19
% Above (Below) Mean	9.48%	31.76%	17.82%

Health Benefits	Average	Corona	% Above (Below) Mean
Medical Allowance	\$17,263.30	\$18,764.04	8.00%
Flexible Benefit Allowance	\$1,059.28	\$0.00	-

	Average	Corona	% Above (Below) Mean
Tuition Reimbursement	\$2,145.00	\$2,500.00	14.20%

SUMMARY OF SURVEY-AFTER LAST, BEST, AND FINAL OFFER

2016 Survey Data

- Average Salary – fourth highest, above median
- Average Benefits – highest, above median
- Total Compensation – highest, above median

*2016 Survey Data

** Updated LBFO factors surveyed as follows: salary for 2% COLA, medical allowance cap of \$18764/yr for family coverage, elimination of flexible spending allowance of \$1500/yr, and reduced tuition reimbursement to \$2500/yr.

CORONA DEMOGRAPHIC AND ECONOMIC STATISTICS

	(1)	(1)	(1)	(1)	(2)	(1)
Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2006	145,295	3,770,934	25,954	n/a	47,731	3.6%
2007	145,848	3,951,127	27,091	n/a	49,865	4.3%
2008	146,620	4,010,577	27,354	n/a	51,334	6.2%
2009	148,770	3,946,874	26,530	30.5	52,138	10.0%
2010	150,416	4,031,149	26,800	31.5	52,914	10.9%
2011	154,520	4,124,911	26,695	31.5	53,153	10.1%
2012	156,823	4,232,339	26,988	32.0	53,437	7.0%
2013	159,132	4,179,125	26,262	32.2	53,782	6.1%
2014	159,109	4,164,996	26,177	32.6	53,739	6.4%
2015	164,659	4,340,504	26,360	33.4	53,354	5.2%

Sources: (1) HdL Coren & Cone;

(2) California Department of Education, by Fiscal Year.

PUBLIC VS. PRIVATE COMPARISON

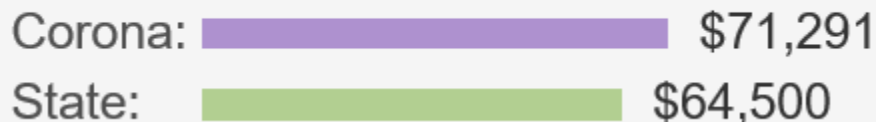
- CSA average salary = \$104,213
- CSA average total comp = \$181,092

Median Individual Worker Income



Source: <http://www.usa.com/corona-ca-income-and-careers.htm>

Median household income in Corona in 2015:



Source: <http://www.city-data.com/income/income-Corona-California.html>

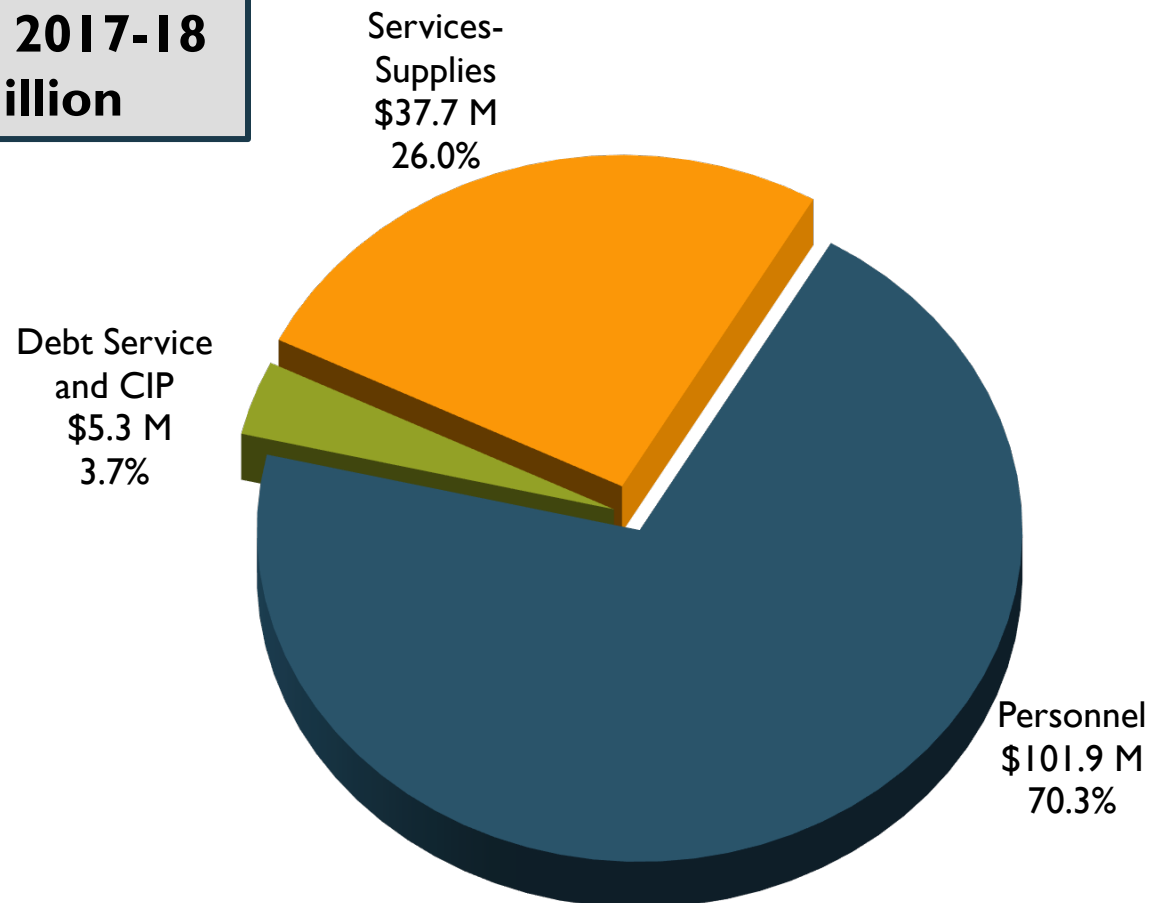
Good for public employees? Yes
Fair and equitable to the taxpayer? No

HOW ARE WE GOING TO FIX THE PROBLEM?

- The structural deficit must be closed
- Otherwise, the City will be insolvent / bankrupt in four years
- Council is focused on fixing the structural deficit
- With personnel expenses consuming over 70% of revenue, the budget cannot be balanced without significantly reducing personnel costs – particularly benefits

EXPENDITURES – GENERAL FUND BY EXPENSE CATEGORY

**Adopted FY 2017-18
\$144.9 Million**



SERVICE AND SUPPLIES & DEBT SERVICE

- Debt service – non discretionary \$5.3M
- Service and Supplies – budgeted at operationally minimal amounts
 - Refuse and Recycling - \$7.3M
 - Professional and contractual services \$7.2M
 - Development agreements – \$4.1M
 - Utilities – gas, electricity, water (Prop. 218) \$3.0M
 - Vehicle acquisition and maintenance – \$3.0M
 - Park and landscape maintenance contracts \$1.6M
 - Liability Insurance – \$1.5M
 - Technology - \$1.4M
- Opportunities for meaningful cuts have already been exhausted

PERSONNEL COSTS – CONTROLLABLE VS. UNCONTROLLABLE

Uncontrollable

- PERS
- Workers comp
- Disability insurance
- Medicare – employer's portion

Uncontrollable but manageable

- Health insurance
- Medicare – employee's portion

Controllable

- Special compensation – bilingual pay, special duty pay, certificate pay
- Medical difference
- Annual Leave Buyback
- Opt out
- FLEX plan
- Longevity
- Life insurance
- Education reimbursement

- Personnel is over 70% of the budget and growing fast
 - CalPERS up more than 300% since 2003 - uncontrollable
 - Will increase from \$23.8M to \$40.0M over the next 7 years
 - Medical insurance continues to increase by about 6% annually - uncontrollable
 - Workers Compensation continues to increase at the same rate as medical insurance

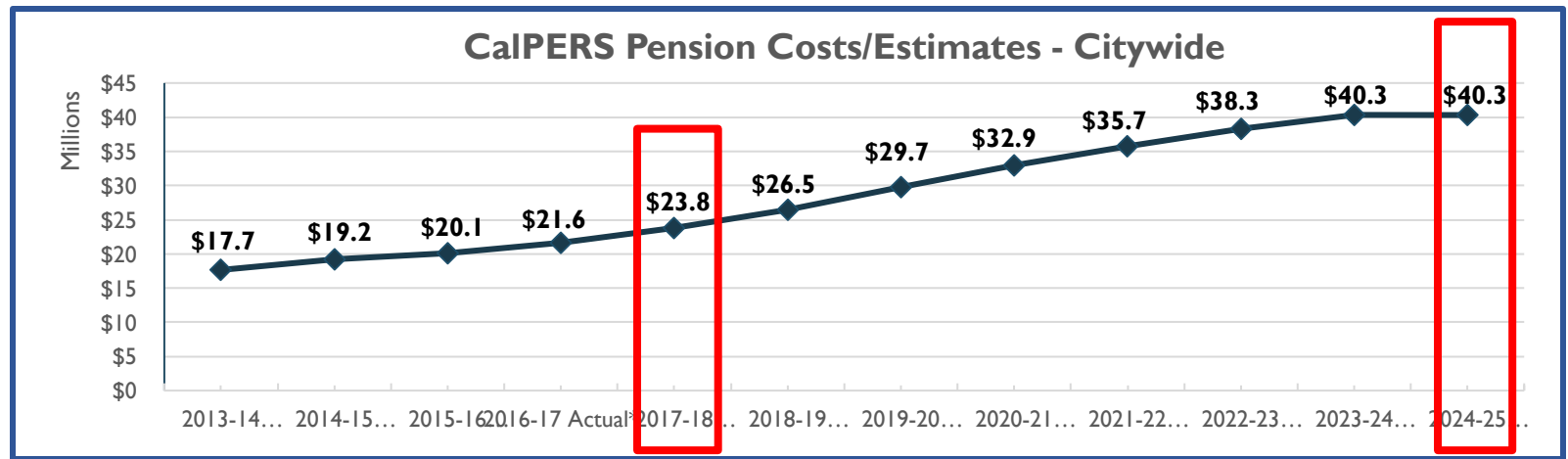
WHY FIXING THE PROBLEM CAN'T WAIT

- The lengthy negotiations that have already occurred have delayed cost containment
- FY 2016-17 should have been a cost savings year, but instead produced huge benefit cost increases under the expired MOU
- Benefit costs grew 15% just that year alone
- The budget was not balanced this year and won't be in the foreseeable future
 - We are deficit spending
 - We are relying on reserves to balance the budget

	Budget Balancing Measures Reserve	Emergency Contingency Reserve	Reserves Running Total
Est. FY 2016-17	\$ 19,432,843	\$ 30,000,000	\$ 49,432,843
Est. FY 2017-18	(1,892,421)		47,540,422
Forecast FY 2018-19	(6,711,358)		40,829,064
Forecast FY 2019-20	(10,829,064)	(3,701,826)	26,298,174
Forecast FY 2020-21		(14,382,626)	11,915,548
Forecast FY 2021-22		(11,915,548)	\$ -
Reserve Balance	\$ -	\$ -	

WHY FIXING THE PROBLEM CAN'T WAIT

- CalPERS annual required contribution amount is sky-rocketing!



- When you're four years away from insolvency you cannot postpone the savings for three, four, or five years
- The LBFO does not close the structural deficit in time to avoid insolvency, but its an important first step in that direction
- Additional steps will be needed in FY 2019-21

CLOSING REMARKS

- For too long we've paid overly generous benefits
- For too long we've been deferring repairs and maintenance
- At some point we have to put the public's interest in front of the employee's interest
- Large, growing structural deficits for the foreseeable future
- Insolvency and bankruptcy less than four years away
- CalPERS is out of control
 - Employer contributions are sky-rocketing, while funded ratios are plummeting
 - Pensions are at risk
- Paying down unfunded pension liabilities requires budget surpluses, not deficits
- Citywide solution requires participation of all personnel, whether represented or not
- **The Management & Confidential and Executive Management Groups will implement same terms**

CLOSING REMARKS (CONT.)

- CSA benefits are among the most generous in the state
- Benefits – particularly medical allowance and cash-in-lieu – are simply unsustainable
 - Benefit package increased 15% last year alone – mostly CalPERS and medical
- City can no longer afford unlimited, uncapped medical premiums
 - Even with LBFO, cap will still be very generous and well above most comparable agencies
- City can no longer afford to pay for medical insurance plus up to \$19K of medical difference per employee
 - Many members receive zero medical difference; only a small percentage receive an exorbitant amount (gaming the system)
- City can no longer afford to pay for 'fake' overtime based on time in paid status
 - Flores decision in June of 2016 makes overtime even more expensive

CLOSING REMARKS (CONT.)

- The fact-finding statute requires consideration of the interests of the tax-paying public
- City of Corona's fact finding resolution also requires comparison to private sector
- Driving the City into bankruptcy is not in the public's interest
- Most taxpayers will never enjoy the benefits that City workers take for granted:
 - Fully paid medical premiums
 - Medical difference
 - 'Fake' overtime
- Why should taxpayers continue to pay (or pay even more) for exorbitant benefits?

CLOSING REMARKS (CONT.)

- Further delay in implementation is not the solution
- 18 months of status quo during negotiations has already cost the City millions
- City is not seeking retroactivity
- Additional 'phasing in' will cost millions more
- Waiting is a luxury that the City can no longer afford
- We cannot continue to kick the can down the road
- The LBFO does not close the structural budget deficit – not even close
- The LBFO is the first of several steps to close the budget deficit

**The LBFO reflects a choice - not an easy choice, but the right choice.
And when you think about it, the only choice.**

The choice to take the responsible, prudent path towards fiscal stability.